

E. SUPPORT SERVICES

FUNCTION: The Support Services accounts described in this section are provided to accumulate expenses necessary to direct and support the missions assigned to the MTF. Support Services accounts include: Depreciation; Command, Management and Administration; Support Services--Nonreimbursable; Support Services--Funded and/or Reimbursable; Materiel Services; Housekeeping; Biomedical Equipment Repair; Laundry Service; Nutrition Management; Inpatient Care Administration; Ambulatory Care Administration; and TRICARE and/or Managed Care Administration.

COSTS: The Support Services functional account shall include all operating expenses for the summary accounts described in E.1. through E.12., below. Also included is an account for certain depreciable property expense proration to each MTF. When the MTF resources provide a support service, personnel expenses shall be based on time spent in each work center, and non-personnel expense proration for jointly operated or used facilities shall be based on workload performed in each work center. When a support service is received by the MTF, whether performed by the MTF or provided by installation support services or contract, it may be directly identified to the work center that benefited from or caused the expense. In such cases, the expense may be either directly assigned to the benefiting work center account, or initially charged to the MTF support service work center that performed the service (i.e., the support service work center account). The expenses would then be assigned in accordance with the assignment procedures governing the work center support services account. When such expense has been consistently directly assigned the remaining expenses would then be assigned in accordance with the assignment procedures governing the work center account. When the remaining expense balances in support services work center accounts are to be distributed (i.e., the stepdown expense assignment process), these expenses can only be assigned to accounts that will be subsequently assigned in the stepdown process or to a final operating expense account.

PERFORMANCE FACTOR: No performance factor is applicable since this account exists only to identify, accumulate, and report costs of the inclusive accounts.

1. Depreciation

EA

FUNCTION: This account is provided to accumulate the expenses associated with the investment costs incurred for depreciable properties in use. Depreciable properties will only include costs for modernization and replacement equipment. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to final operating expense accounts within each period. This account will not accumulate costs during the fiscal year in which the investment equipment is expensed, and does not accumulate expenses for equipment below the dollar level used in the definition of investment equipment (see glossary in Appendix A). Acquisitions below the investment dollar threshold shall be charged to the receiving accounts as operating expenses. The equipment dollar threshold is established by the USD(Comptroller). Contact Service Headquarters for the current threshold amount.

COSTS: The only investment equipment depreciation expenses of the MTF shall be those for in-use replacement and modernization investment equipment. Specifically excluded are investment expenses associated with plant equipment necessary for: (1) new and expanded facilities; (2) real property installed equipment (such as environmental control units and elevators); and (3) support of any DoD Program Element Codes other than Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS, Other Health Activities, Dental Care Activities - CONUS and Dental Care Activities - OCONUS, and Visual Information Activities - Healthcare.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE : This procedure reflects the depreciation expense of investment equipment acquisitions to accounts of medical treatment facilities. Each DoD Component shall ensure that a set of records is established for each fixed medical or dental treatment facility under its control. Each facility's record shall show the original dollar value of acquisitions of modernization and replacement investment equipment for each of the last eight (8) FYs. Each FY's acquisitions shall be broken down into the following four categories: (1) Dental Care Activities; (2) All Other Investment Equipment in support of Inpatient Care, Ambulatory Care, Ancillary Services, and Support Services; (3) Special Programs; and (4) and Readiness Programs.

At the end of each FY, the cost of the investment item acquisitions (by the four categories) for that year shall be added to the present category totals, and the totals prior to the last eight (8) FYs, as well as the dollar value of any equipment transferred out or surveyed due to theft, disappearance, or destruction shall be subtracted. The new total for each category shall be divided by eight (8), for inclusion in the respective cost assignment methodology as the current FY's depreciation expense. To obtain a monthly figure, divide the FY expense by twelve (12). The assignments to Dental Care shall, thereby, be specified. Each MTF shall use the following percentages to distribute depreciation expense between Inpatient Care and Ambulatory Care accounts:

<u>Average Daily Patient Load (ADPL)</u>	<u>Distribution Percentage</u>	
	<u>Inpatient</u>	<u>Ambulatory</u>
Greater than 250 ADPL	60%	40%
Between 50 and 250 ADPL	50%	50%
Less than 50 ADPL	40%	60%
Clinics		100%

a. Inpatient Depreciation

EAA

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting inpatient work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Inpatient Care final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in E.I., above.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of occupied-bed days for each Inpatient Care account to the total occupied-bed days in the MTF. This will reflect the depreciation expense of investment equipment acquisitions to Inpatient Care final operating accounts of the MTF.

b. Ambulatory Depreciation

EAB

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting ambulatory work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Ambulatory Care final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in E.I., above.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of each Ambulatory Care account's total visits to the total number of visits (inpatient and outpatient) to the MTF. This will reflect the depreciation expense of investment equipment acquisitions to Ambulatory Care final operating accounts of the MTF.

c. Dental Depreciation

EAC

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting dental work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Dental Care final operating expense accounts within each period.

COST: As computed from the cost assignment procedure described in E1., above.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the ratio of dollar value of inventory of depreciable dental equipment for each Dental Care subaccount to the total value of dental depreciable equipment in the medical or dental treatment facility. This will reflect the depreciation expense of investment equipment acquisitions to Dental Care, final operating accounts of the medical or dental treatment facility.

d. Special Programs Depreciation

EAD

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting Special Programs work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Special Programs final operating expense accounts within each period.

COST: As totaled from the cost of investment equipment used by Special Programs accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the actual records of investment equipment used by the various Special Programs accounts.

e. Readiness Depreciation

EAE

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting Medical Readiness work centers. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to Medical Readiness final operating expense accounts within each period.

COSTS: As totaled from the cost of investment equipment used by Medical Readiness accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expenses during the reporting period shall be based on the actual records of investment equipment used by the various Medical Readiness accounts.

f. Depreciation Not Elsewhere Classified

EAZ

FUNCTION: This account is provided to accumulate expenses associated with the investment costs incurred for depreciable properties used in supporting work centers other than those listed in E.1.a. through E.1.e., above. The purpose of this account is to facilitate assignment of the depreciable cost of property to accounting periods and to final operating expense accounts within each period.

COST: As totaled from the cost of investment equipment used by work centers under this account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Assignment of the depreciation expense during the reporting period shall be based on the actual records of investment equipment used by the various work centers under this account.

2. Command, Management; and Administration

EB

FUNCTION: The Command, Management, and Administration account summarizes expenses incurred as a result of providing overall command, policy, management, and operation of the MTF. The summarized accounts are: Command; Special Staff; Administration; Clinical Management; Graduate Medical Education Support; Education and Training Program Support; Peacetime Disaster Preparedness and/or Response; and Third Party Collection Administration.

COSTS: The Command, Management, and Administration account shall include all operating expenses incurred by the summarized accounts. The aggregate of expenses in the Command, Management, and Administration account shall be assigned through a stepdown process to other support services, ancillary services, and the final operating expense accounts.

PERFORMANCE FACTOR: Available full-time equivalent (FTE) work-months.

a. Command

EBA

FUNCTION: The commander of a MTF commands, organizes, administers, and supervises all professional and administrative aspects of that facility; exercises command jurisdiction over all personnel assigned or attached to the MTF; determines the facility's medical capability in relation to available medical service officers, supporting staff and facilities; implements directed programs; is responsible for the care, treatment, and welfare of all patients to comply with the requirements set by generally accepted standards of hospital operations, as practiced in the United States. The commander delegates authority to the immediate staff to assist in performing the responsibilities. The following functional elements, listed by Military Department, shall be included in this expense account:

ARMY

Commander, Deputy Commander for Clinical Services, Deputy Commander for Administration, Command Sergeant Major, and their immediate secretarial and administrative staff. Commander, Army Health Clinics, when so designated. Excludes DENTAC Commanders.

NAVY

Commanding Officer, Executive Officer, Command Master Chief, and, their immediate secretarial and administrative staff.

AIR FORCE

Medical Wing and/or Group Commander, Deputy Commander (when authorized), and their immediate secretarial and administrative staff.

COSTS: The Command account shall be charged with all operating expenses incurred in operating and maintaining the command function. These costs include personnel costs, supplies, equipment, and any other costs separately identified in support of command activities.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts.

b. Special Staff

EBB

FUNCTION: Special Staff provides specialized staff services to command, command staff, assigned and/or attached personnel, and the patient population of the MTF. Establishment of discrete special staff work centers shall vary depending on scope, size, complexity, and Military Department of the MTF. The work centers listed below, by Military Department, are examples of those to be included in this expense account:

ARMY

Infection Control
Inspector General
Internal Review
Legal Services
Public Affairs
Quality Assurance and/or Risk Management
Religious Activities

NAVY

American Red Cross Field Director
Comptroller and Staff
Equal Employment Opportunity
Health Promotion Officer
Infection Control
Internal Review
Public Affairs Officer
Quality Assurance Coordinator
Religious Activities

AIR FORCE

Administrator
Chaplain Services (when authorized on the reaming document)
Chief of the Medical Staff
Dental Advisor and Biomedical Advisor (when functioning as Group Staff)
Health Promotion Program
Infection Control
Medical Law Consultant (when authorized on the reaming document)
Nurse Executive
Quality Assurance and Risk Management Programs

COSTS : The Special Staff account shall be charged with all the operating expenses incurred in operating and maintaining the special staff function. These costs include personnel costs, supplies, equipment, and any other cost separately identified in support of special staff activities.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months under each subaccount.

c. Administration

EBC

FUNCTION: Administrative support is responsible for financial management (except Navy), personnel management, information systems, manpower management services, and administration. Establishment of discrete special work centers will vary depending on scope, size, and complexity of the MTF mission. For Air Force facilities, this account includes squadron commanders when performing military command functions within their Uniform Code of Military

Justice (reference (d)) authority, accountable for operational performance and accomplishment of all aspects of their squadron's mission.

COSTS : The Administration account shall be charged with those expenses that directly support operating and maintaining administrative support. These costs include personnel costs, supplies, equipment, travel, and any other costs separately identified in support of administrative activities.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months under each subaccount.

d. Clinical Management

EBD

FUNCTION: Clinical management is responsible for planning, directing, and coordinating direct patient care work centers. Establishment of discrete special work centers will vary depending on scope, size, and complexity of the MTF mission. Work centers shall include secretarial and immediate administrative support personnel. This account excludes chiefs of departments for ancillary services. The following work centers are some examples to be included in this expense account:

ARMY

Chief, Dept of Medical Services
Chief, Dept of Surgical Services
Chief, Dept of Nursing Services
Asst Chief, Dept of Nursing Services (Days, Evenings, and Nights)
Chief, Clinical Nursing Services
Chief, Medical Nursing Section
Chief, Surgical Nursing Section

NAVY

Director, Nursing Services
Director, Medical Services
Director, Surgical Services
Heads of Departments, where more than one work center is managed
Specialty Advisor

AIR FORCE

Department Chairman, and immediate support staff, when the functional account is authorized.

COSTS : The Clinical Management account shall be charged with those expenses that directly support the operating and maintaining of the respective clinical management activity. These costs include personnel costs, supplies, equipment, and any other costs separately identified in support of clinical management.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of available FTE work-months for individuals supervised in each receiving account to the total FTE work-months within the work center.

e. Graduate Medical Education (GME) Support

EBE

FUNCTION: Graduate Medical Education (GME) Support account is provided to accumulate expenses incurred to conduct and support authorized in-house, organized, clinical GME programs assigned to the MTF. This account specifically excludes salaries of students receiving the training (see Student Expenses--FAK account) . Programs included are continuing postgraduate

education for physicians, dentists, veterinarians, nurses, and allied health science personnel. This function is normally supported by military and civilian personnel staff authorizations organized into an office of the chief or director of training and education.

ARMY

Medical Corps Graduate Medical Education
Dental Corps Residencies and Fellowships
Army Nurse Corps Education and Training
Biomedical Specialty Training

NAVY

Graduate Medical Education Programs
Fellowships

AIR FORCE

Graduate Medical Education Programs

COSTS : GME Support account shall be charged with all the operating expenses incurred in operating and maintaining the organized training and educational functions defined by the controlling Military Department to be conducted at the MTF. These expenses include the military and civilian personnel costs of staff authorizations for conducting and directing clinical graduate medical education programs. Training time and expenses associated with readiness or emergency operations should be charged to the appropriate account. In-service training conducted by work center personnel to maintain or expand individual professional standards are to be charged to the individual's primary work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each GME work center's available FTE work-months to the total GME work center's available FTE work-months.

f. Education and Training Program Support

EBF

FUNCTION: Education and Training Program Support account is provided to accumulate expenses incurred to conduct and support authorized in-house, organized training and educational (other than GME) programs assigned to the MTF. This account specifically excludes salaries of students receiving the training (see Student Expenses, FAK account). Programs included are continuing training and education for physicians, dentists, veterinarians, nurses, medical specialists, allied health scientists, administrators, other enlisted direct care paraprofessionals and assigned nonmedical personnel. Also, included are enlisted personnel training and education programs such as the Navy's Class C schools and Phase II training of practitioners and technicians in the Army and Air Force. In-service training conducted by work centers is not included. However, individuals tasked to conduct in-service training for other than their assigned work center, shall be charged to this account. Military and civilian personnel staff organized into an office of the chief or director of training and education may assign a portion of their time to this account based on their duties. Also included are the operation of the medical library; audiovisual services, to include medical illustration and medical photography; and other administrative training support. The following list is not all-inclusive:

ARMY

Phase II training
CPR training (instructors only)
Advanced Cardiac Life Support (ACLS) training
Advanced Trauma Life Support (ATLS) training

NAVY

Class C training
CPR training (instructors only)
Advanced Cardiac Life Support (ACLS) training
Advanced Trauma Life Support (ATLS) training

AIR FORCE

Phase II training
CPR training (instructors only)
Advanced Cardiac Life Support (ACLS) training
Advanced Trauma Life Support (ATLS) training

COSTS : Education and Training Program Support account shall be charged with all the operating expenses incurred in conducting the organized training and non-graduate educational functions conducted at the MTF. These expenses include the military and civilian personnel costs of staff supporting the officer and enlisted training and educational programs; audio-visual services, to include medical illustration and medical photography; medical library costs; and other costs that can be identified as in support of approved training and educational programs. The account specifically excludes salaries of attendees receiving the training. Training time and expenses associated with readiness or peacetime operations should be charged to the appropriate accounts. In-service training conducted by work center personnel to maintain or expand individual professional standards are to be charged to the individual's primary work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.

g. Peacetime Disaster Preparedness and/or Response

EBG

FUNCTION: Peacetime Disaster Preparedness and/or Response account is provided to accumulate time and expenses incurred by fixed MTFs while participating in any peacetime disaster exercises, related training, or actual disasters. Disaster preparedness is concerned with natural disasters, such as tornadoes, hurricanes, floods; etc., as well as chemical spills, fires, mass casualties, responses to flight line emergencies, etc. This account includes activities such as disaster casualty control, alternate medical facility, peacetime recall exercises, shelter management, major accident responses, and flight line response to potential or real emergencies. Planning and administrative requirements associated with any of these activities shall also be reported in this account.

NOTE : Medical readiness activities shall not be reported in this account. The GA, GB, GC, GD, GE, and GF accounts have been established to collect work-hours and expenses related to medical readiness activities for wartime scenarios.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE : Aggregate expenses shall be assigned based on the ratio of available FTE work-months of the receiving accounts to the total available FTE work-months of all receiving accounts.

h. Third Party Collection Administration

EBH

FUNCTION: Third Party Collection Administration implements administrative procedures to maximize net recovery of healthcare delivery costs from third-party payers; identified DoD beneficiaries that have other health insurance (OHI); reviews all aspects of accounts receivable management that includes the participation of many offices within the MTF, including admissions, medical records, utilization review, ancillary departments, data processing, and finance offices; identifies Uniformed Services beneficiaries with third party payer plan coverage and complies with third party payer requirements; submits all claims to third party payers; follows up to ensure that collections are made; and documents and reports collection activities.

COSTS : Third party collection administration shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of the expenses shall be assigned through a stepdown process to inpatient, ambulatory, and ancillary accounts.

PERFORMANCE FACTOR: Total number of claims billed by work center.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to inpatient, ambulatory, and ancillary accounts based on the ratio of claims billed by each account to the total claims billed.

i. cost Pools

EBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost Pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

j. Command, Management, and Administration Not Elsewhere Classified

EBZ

FUNCTION: Includes the expenses of Command, Management, and Administration that satisfy the criteria for a work center and are not listed in E.2.a. through E.2.i., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months. '

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of available FTE work-months of the receiving accounts to the total available FTE work-months of all receiving accounts.

3. Support Services - Nonreimbursable

EC

FUNCTION: Support Services - Nonreimbursable comprises public works and/or civil engineering, personnel support services, communications, and other support activities which are managed and provided by organizations that are not part of the MTF. Since services are received without direct expense to the MTF, an estimate of the MTF's pro-rata share of the cost of services shall be made. The accounts described in E.3.a. through E.3.m. may be established depending on facility requirements.

COSTS : At those facilities with large, complex public works and/or civil engineering services, only those expenses (including overhead) that directly support the medical mission are chargeable to expense accounts of the MTF. "Nonreimbursable" is used as part of the subaccount titles to express restriction for using these subaccounts to those circumstances where another organization provides the service through its own staff or by contract at no cost to the facility. Examples of expenses that are NOT chargeable to the MTF are those that are incurred to support clubs and messes; unaccompanied personnel housing; military family housing; exchanges; tactical units, including tactical medical units; and commissaries.

PERFORMANCE FACTOR: Not applicable.

a. Plant Management - Nonreimbursable

ECA

FUNCTION: Plant Management provides the civil engineering function to ensure planning and programming for the maintenance and improvement of the MTF.

COSTS : Plant Management includes expenses incurred to provide the civil engineering function, whether provided by the host installation or purchased by contract on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF .

b. Operation of Utilities - Nonreimbursable

ECB

FUNCTION: Operation of Utilities includes electricity, water, heat, sewage, and cable television services provided to the MTF by the host installation on nonreimbursable basis.

COSTS : Operation of Utilities includes the MTF's share of the described services provided by the host installation on nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF .

c. Maintenance of Real Property - Nonreimbursable

ECC

FUNCTION: Maintenance of Real Property - Nonreimbursable subaccount is for accumulating the expenses for alteration, maintenance, repair, and management of MTF real property, to include installed equipment, when performed by host-installation engineering personnel or by contract on a nonreimbursable basis.

COSTS : Maintenance of Real Property - Nonreimbursable includes only those expenses applicable to the MTF that are not financed from DoD Program Element Codes: Maintenance and Repair - CONUS - Healthcare and Maintenance and Repair - OCONUS - Healthcare.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: That portion of the maintenance of real property subaccount expenses that cannot be identified with a specific work center shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Maintenance of real property expenses that can be identified with a specific work center are assigned based on a ratio of hours (or percentage) of services rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF.

d. Minor Construction - Nonreimbursable

ECD

FUNCTION: Minor Construction - Nonreimbursable subaccount is for accumulating expenses for minor construction of facilities, when performed by host-installation engineering personnel on a nonreimbursable basis.

COSTS: Minor construction - nonreimbursable includes only those expenses applicable to the MTF that are free receipts. This account does not include expenses of Urgent Minor Construction that are charged to the Special Programs (F) account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF.

e. Other Engineering Support - Nonreimbursable

ECE

FUNCTION: Other Engineering Support - Nonreimbursable includes other miscellaneous engineering support furnished to the MTF on a nonreimbursable basis. Some examples are: collection of trash, refuse, and garbage; inspecting and servicing of elevators, sprinkling systems, and boilers; grass cutting; tree and shrub services; insect and rodent control; and snow, sand, and ice removal.

COSTS: Other Engineering Support - Nonreimbursable includes all expenses for the furnished services described.

PERFORMANCE FACTORS: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF.

f. Leases of Real Property - Nonreimbursable

ECF

FUNCTION: Leases of Real Property - Nonreimbursable includes lease' and rental charges incurred by the host installation to provide facilities for routine MTF services on a nonreimbursable basis.

COSTS: Leases of Real Property - Nonreimbursable includes lease and rental charges incurred to provide additional facilities for routine services.

EXCLUSION: It excludes rental of equipment and rental or lease of facilities in emergency or contingency operations.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to the accounts receiving the benefit and shall be based on the ratio of each receiving account's square footage used to the total square footage leased or rented by the MTF.

g. Transportation - Nonreimbursable

ECG

FUNCTION: Transportation includes all the expenses incurred for provision of transportation services by the host installation on a nonreimbursable basis.

COSTS: Includes only those transportation expenses provided by a host installation to the MTF on a nonreimbursable basis. EXCLUSION: Personnel expenses and operation expenses in support of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles that are to be charged to the patient transportation or the appropriate readiness account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Transportation expenses, except those for emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles, are assigned based on a ratio of miles driven in vehicles serving each receiving account to the total miles driven in all vehicles serving the MTF. An exception would be where the expenses can be specifically identified to an account, such as full-time use of a vehicle or vehicles by only one account. In that instance, cost of maintenance and operation of those vehicles is assigned to the account responsible for the vehicles. (Expenses for operation of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles "are to be assigned to the Patient Transportation account-FEA or, in the case of contingency and emergency operations, to the appropriate readiness account) .

h. Fire Protection - Nonreimbursable

ECH

FUNCTION : Fire Protection is responsible for the services of inspection and testing of fire alarm and suppression devices in the MTF; telecommunications connecting the MTF with fire fighters; procurement, testing, and servicing fire extinguishers; and conducting fire drills in the MTF by the host installation on a nonreimbursable basis.

COSTS : Include only those fire protection expenses provided by the host installation to the MTF on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF .

i. Police Protection - Nonreimbursable

ECI

FUNCTION: Police Protection is responsible for the safety and well-being of hospital patients, visitors, and personnel (while at the hospital) , and protects the MTF's buildings and other facilities. It includes physical security of parking lots, surrounding grounds, and interiors of the MTF.

COSTS : Police Protection - Nonreimbursable includes only those police protection expenses provided by the host installation to the MTF on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF .

j. Communications - Nonreimbursable

ECJ

FUNCTION: Communications - Nonreimbursable shall be used to accumulate all expenses for communications services provided by the host installation to the MTF on a nonreimbursable basis.

COSTS : Include only those communications expenses provided by a host installation to the MTF on a nonreimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

k. Other Base Support Services - Nonreimbursable

ECK

FUNCTION: Other Base Support Services - Nonreimbursable shall be used to accumulate expenses for other base support activities such as personnel support services (civilian and military personnel offices) and data automation provided by the host installation on a nonreimbursable basis.

COSTS : Include that portion of the expense of providing such services that is attributable to the MTF and its primary mission of healthcare delivery.

Therefore, charges to this subaccount must be carefully reviewed to determine the expense assignable to the MTF. In turn, these expenses must again be screened to determine patient care and nonpatient care expenses. The patient care expenses shall be assigned to Inpatient, Ambulatory, Dental, Ancillary Services, and Other Support Services accounts.

PERFORMANCE FACTORS: Not applicable.

ASSIGNMENT PROCEDURES: Aggregate expenses are assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

NOTE : All expenses that are not appropriate charges to the MTF are charged to Special Programs accounts. If a complex public works organization exists, see Base Operations - Medical Installations, F.4.b.

1. cost Pools

ECX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

m. support Services - Nonreimbursable Not Elsewhere Classified

EC Z

FUNCTION: Includes the expenses of Support Services - Nonreimbursable that satisfy the criteria for a work center and are not listed in E.3.a. through E.3.l., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF, or based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

4. Support Services - Funded and/or Reimbursable

ED

FUNCTION: Support Services - Funded and/or Reimbursable comprises public works and/or civil engineering, personnel support services, communications, and other support activities managed by the MTF or provided by the host installation on a reimbursable basis. The accounts described in E.4.a. through E.4.m. may be established depending on facility requirements.

COSTS: Support Services - Funded and/or Reimbursable shall include only those expenses that are chargeable to expense accounts of the MTF for services received in support of the medical mission. Examples of expenses that are NOT chargeable to the MTF are those that are incurred to support clubs and messes, unaccompanied personnel housing, military family housing, exchanges, tactical units including tactical medical units, and commissaries.

PERFORMANCE FACTOR: Not applicable.

a. Plant Management - Funded and/or Reimbursable

EDA

FUNCTION: Plant Management provides necessary liaison with the installation civil engineering function to ensure planning and programming for the maintenance and improvement of the MTF.

COSTS: Plant Management includes expenses incurred to provide necessary liaison with the installation civil engineering function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses are assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF.

b. Operation of Utilities - Funded and/or Reimbursable

EDB

FUNCTION: Operation of Utilities subaccount includes electricity, water, heat, sewage, and cable television services provided by or to the MTF on a funded and/or reimbursable basis.

COSTS : Operation of Utilities - Funded and/or Reimbursable includes the MTF's share of the utilities system operated and maintained by the MTF. Electricity, water, heat, sewage, and cable television services provided to other base agencies shall not be charged to the MTF.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Expenses for utilities provided to other base organizations that are not reimbursed shall be charged to the Base Operations - Medical Installations account (FDB).

c. Maintenance of Real Property - Funded and/or Reimbursable

EDC

FUNCTION: Maintenance of Real Property - Funded and/or Reimbursable subaccount is for accumulating the expenses for alterations, maintenance, repair, and management of MTF real property, to include installed equipment, on a funded and/or reimbursable basis.

COSTS : Maintenance of Real Property - Funded and/or Reimbursable includes only those expenses applicable to the MTF that are financed from DoD Program Element Codes: Maintenance and Repair - CONUS - Healthcare and Maintenance and Repair - OCONUS - Healthcare.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: That portion of the Maintenance of Real Property subaccount expenses that cannot be identified with a specific work center shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF. Maintenance of Real Property expenses that can be identified with a specific work center shall be assigned based on a ratio of hours (or percentage of services rendered to each receiving account to the total hours (or percentage) of services rendered to the MTF. Where maintenance or repair services are provided by contract, these expenses shall be assigned to the accounts receiving the benefit.

d. Minor Construction - Funded and/or Reimbursable

EDD

FUNCTION: Minor Construction - Funded and/or Reimbursable subaccount is for accumulating expenses for minor construction of facilities when performed on a funded and/or reimbursable basis.

COSTS : Minor Construction - Funded and/or Reimbursable includes only those expenses applicable to the MTF that are financed from the applicable operation and maintenance appropriation. This account does not include expenses of Urgent Minor Construction that are charged to the Special Program account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF. Where minor construction is provided by contract, these expenses shall be assigned to the accounts receiving the benefit.

e. Other Engineering Support - Funded and/or Reimbursable

EDE

FUNCTION: Other Engineering Support - Funded and/or Reimbursable subaccount includes the other miscellaneous engineering support furnished on a funded and/or reimbursable basis. Some examples are: collection of trash, refuse and garbage; inspecting and servicing of elevators, sprinkling systems, and boilers; grass cutting; tree and shrub services; insect and rodent control; snow, sand, and ice removal.

COSTS : Other Engineering Support - Funded and/or Reimbursable includes all expenses for the furnished services described.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage in the MTF .

f. Leases of Real Property - Funded and/or Reimbursable

EDF

FUNCTION: Leases of Real Property - Funded and/or Reimbursable subaccount includes lease and rental services obtained on a funded reimbursable basis.

COSTS: Leases of Real Property - Funded and/or Reimbursable includes lease and rental charges incurred to provide additional facilities for routine services. EXCLUSION: It excludes rental of equipment and rental or lease of facilities in emergency or contingency operations.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to the accounts receiving the benefit and shall be based on the ratio of each receiving account's square footage used to the total square footage leased or rented by the MTF.

g. Transportation - Funded and/or Reimbursable

EDG

FUNCTION: Transportation - Funded and/or Reimbursable subaccount includes all the expenses incurred for automotive operation and maintenance and the administration of garage and dispatching activities in support of the medical mission on a funded and/or reimbursable basis.

COSTS: Expenses include personnel expenses of drivers assigned to this function; maintenance of vehicles (including contracts) ; petroleum, oils, and lubricants; vehicle rental and leases; and bridge, tunnel, and highway tolls.

EXCLUDES: Personnel expenses and operation and maintenance expenses in support of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles shall be charged to Patient Transportation (FEA) or the appropriate readiness account.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Transportation expenses, except those for emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles, shall be assigned based on a ratio of miles driven in vehicles serving each receiving account to the total miles driven in all vehicles serving the MTF. An exception would be where the expenses can be specifically identified to an account such as a full-time use of a vehicle or vehicles by only one account. In that instance, cost of maintenance and operation of those vehicles is assigned to the accounts responsible for the vehicles. NOTE: Expenses for the maintenance and operation of emergency medical vehicles, ambulances, and patient transportation and shuttle vehicles are to be assigned to the Patient Transportation account (FEA) or, in the case of contingency and emergency operations, to the appropriate readiness account.

h. Fire Protection - Funded and/or Reimbursable

EDH

FUNCTION: Fire Protection is responsible for the services of inspection and testing of fire alarm and suppression devices in the MTF; telecommunications connecting the MTF with fire fighters; procurement, testing and servicing fire extinguishers; and conducting fire drills in the MTF on a funded and/or reimbursable basis.

COSTS: Those expenses that can be readily identified as protecting the MTF shall be charged to this work center account. Expenses are those operating expenses for personnel, materiel, and services incurred for the operation and maintenance of the function. Exclude the cost of standby fire fighting capability (personnel, facilities, and vehicles) . The aggregate expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURES : Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF . Those expenses that are not appropriately charged to patient care shall be charged to the Base Operations - Medical Installations (FDB) or to other Special Programs accounts. The functional elements (from whatever provider source) are those mentioned in COSTS, above, plus those other personnel support services necessary to support the military and civilian personnel of the military command (such as those depicted in DoD Program Element Codes: Base Operations - CONUS - Healthcare, Base Operations - OCONUS - Healthcare, Real Property Services - CONUS - Healthcare, and Real Property Services - OCONUS - Healthcare).

i. Police Protection - Funded and/or Reimbursable

EDI

FUNCTION: Police Protection is responsible for the safety and well-being of hospital patients, visitors, and personnel (while at the hospital), and protects the MTF's buildings and other facilities on a funded and/or reimbursable basis. It includes physical security of parking lots, surrounding grounds, and interiors of the MTF.

COSTS : Those expenses that can be readily identified as protecting the MTF shall be charged to this work center account. Expenses are those operating expenses of personnel, materiel, and services incurred in operating and maintaining the function. Exclude the costs of all law enforcement activities, other than those described in the function statement. The aggregate expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's square footage to the total square footage of the MTF .

j. Communications - Funded and/or Reimbursable

EDJ

FUNCTION: Communications - Funded and/or Reimbursable shall be used to accumulate all expenses for communications service provided on a funded and/or reimbursable basis.

COSTS : Include only those communications expenses provided on a funded and/or reimbursable basis.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

k. Other Base Support Services Funded and/or Reimbursable

EDK

FUNCTION: Other Base Support Services Funded and/or Reimbursable shall be used to accumulate expenses for other base support activities such as personnel support services (civilian and military personnel offices) provided on a funded and/or reimbursable basis.

COSTS : Include that portion of the expense of providing such services that is attributable to the MTF and its primary mission of healthcare delivery.

Therefore, charges to this subaccount must be carefully reviewed to determine the expense assignable to the MTF. In turn, these expenses must again be screened to determine patient care and nonpatient care expenses. The patient care expenses shall be assigned to Inpatient, Ambulatory, Dental, Ancillary Services, and Other Support Services accounts.

PERFORMANCE FACTORS: Not applicable.

ASSIGNMENT PROCEDURES: Aggregate expenses are assigned based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

NOTE : All expenses that are not appropriate charges to the MTF are charged to

Special Programs accounts. If a complex public works organization exists, see Base Operations - Medical Installations (FDB), paragraph F.4.b.

1. cost Pools

EDX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

m. support Services - Funded and/or Reimbursable Not Elsewhere Clsfd EDZ

FUNCTION: Includes the expenses of Support Services - Funded and/or Reimbursable that satisfy the criteria for a work center and are not listed in E.4.a. through E.4.l., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's square footage to the total square footage in the MTF, or based on a ratio of each receiving account's available FTE work-months (excluding patients) to the total available FTE work-months in all receiving accounts of the MTF.

5. Materiel Services

EE

FUNCTION: Materiel Services provides or arranges for the supplies, equipment, and certain services necessary to support the mission of the MTF and management of the installation medical war readiness materiel program. Also, this function acts as a chargeable account for overhead charges from the base operations accounts for the general support stock fund and subsistence stock fund management functions.

COSTS : Materiel Services shall be a summary account that includes all operating expenses incurred in operating and maintaining the materiel services function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

a. Materiel Management Services

EEA

FUNCTION: Materiel Management Services provides or arranges for the supplies, equipment, and certain services necessary to support the mission of the MTF. Basic responsibilities include: procurement, inventory control, receipt, storage, quality assurance, issue, turn in, disposition, property accounting, and reporting actions for designated medical and nonmedical supplies and equipment required in support of the medical mission; installation management of the medical stock fund; management and control of medical organization in-use property through authorization, property accounting, reporting and budgetary procedures; and planning, prepositioning, and managing the installation medical war readiness materiel program. Also, this function acts as a chargeable account for the general support stock fund and subsistence stock fund management functions.

COSTS : Materiel Management Services account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts, except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center account responsible for the reparable equipment. Expenses incurred in the direct support of the War Readiness Materiel and/or prepositioned War Reserve Program and TOE Medical Units shall be identified, accumulated, and transferred to the appropriate Readiness (G) account. The expenses incurred in regional and/or area support of other medical and nonmedical activities shall also be identified, accumulated, and transferred to the appropriate Readiness account.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of each receiving account's combined expenses for supplies issued (except subsistence) and minor plant equipment issued to the total combined expenses for supplies (except subsistence) and minor plant equipment issued from Materiel Management Services. NOTE : Except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center account responsible for the reparable equipment.

b. cost Pools

EEEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Materiel Services Not Elsewhere Classified

EEZ

FUNCTION: Includes the expenses of Materiel Services that satisfy the criteria for a work center and are not listed in E.5.a. through E.5.b., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Cost of supplies (except subsistence) and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of each receiving account's combined expenses for supplies issued (except subsistence) and minor plant equipment issued to the total combined expenses for supplies (except subsistence) and minor plant equipment issued from Materiel Management Services. NOTE : Except contract (or installation provided) maintenance of equipment expenses, which shall be charged to the benefiting work center account responsible for the reparable equipment.

6. Housekeeping

EF

FUNCTION: The housekeeping service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable, either by in-house or contract services. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings.

COSTS : The housekeeping service shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts. The assignable expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF, either by contract or by in-house personnel who are authorized and assigned to this function as a primary duty. Exclude any personnel or materiel expenses incurred in support of unaccompanied personnel housing or family housing or any other nonmedical organizations or functions.

PERFORMANCE FACTOR: Square footage cleaned.

a. Housekeeping - In House

EFA

FUNCTION: The housekeeping service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable by in-house services. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings.

COSTS : The housekeeping service shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts. The assignable expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF by in-house personnel who are authorized and assigned to this function as a primary duty. Exclude any personnel or materiel expenses incurred in support of unaccompanied personnel housing or family housing or any other nonmedical organizations or functions.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on the ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.

b. Housekeeping - Contract

EFB

FUNCTION: The housekeeping service is responsible for maintaining the interior of the MTF at the highest level of cleanliness and sanitation achievable by contract services. Also, the service is responsible for snow and debris removal from entrances and walks adjacent to buildings and trash removal from buildings.

COSTS : The housekeeping service shall be charged with all operating expenses incurred in operating and maintaining the function by contract. The aggregate of these expenses shall be assigned through the stepdown process to other support services, ancillary services, and final operating expense accounts. The assignable expenses include those for personnel and materiel for providing custodial and janitorial services to the MTF by contract personnel who are authorized and assigned to this function as a primary duty. Exclude any personnel or materiel expenses incurred in support of unaccompanied personnel housing or family housing or any other nonmedical organizations or functions.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.

c. cost Pools

EFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Housekeeping Not Elsewhere Classified

EFZ

FUNCTION: Includes the expenses of Housekeeping that satisfy the criteria for a work center and are not listed in E.6.a. through E.6.c., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Square footage cleaned.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on ratio of each receiving account's square footage cleaned to the total square footage cleaned in-the MTF.

7. Biomedical Equipment Repair

EG

FUNCTION: Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status, and assigns serviceability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor-installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and/or video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and/or pre-positioned war reserve; and monitors contract maintenance.

COSTS : Biomedical equipment repair shall be charged with all operating expenses incurred in operating and maintaining the function, except for directly identifiable medical and nonmedical equipment maintenance and repair services or contracts, which shall be charged directly to the account receiving the benefit of the services or contract. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Expenses incurred in regional and/or area support to other medical and nonmedical activities shall be identified, accumulated, and transferred to the appropriate Special Programs (F) account.

PERFORMANCE FACTOR: Hours of service.

a. Biomedical Equipment Repair - In House

EGA

FUNCTION: Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status, and assigns serviceability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and/or video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and/or pre-positioned war reserve; and monitors contract maintenance.

COSTS : Biomedical Equipment Repair shall be charged with all operating expenses incurred in operating and maintaining the in-house function, except for directly identifiable medical and nonmedical equipment maintenance and repair by in-house services, which shall be charged directly to the account receiving the benefit of the in-house services. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Expenses incurred in regional and/or area support to other medical and nonmedical activities shall be identified, accumulated, and transferred to the appropriate special programs account.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF. Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

b. Biomedical Equipment Repair - Contract

EGB

FUNCTION: Biomedical Equipment Repair provides preventive maintenance, inspection, and repair of medical and dental equipment; conducts a systematic inspection of equipment to determine operational status and assigns service ability condition codes to equipment; performs scheduled preventive maintenance of medical and dental equipment; repairs or replaces worn or broken parts; rebuilds and fabricates equipment or components; modifies equipment and installs new equipment; inspects and tests contractor-installed equipment; disassembles, packs, receives, and inspects equipment; maintains audio and/or video equipment; tests the ground contact alarm of the surgical suite electrical service and the conductivity of surgical suite floors; tests and performs preventive maintenance on war readiness materiel and/or pre-positioned war reserve; and monitors contract maintenance.

COSTS : Biomedical Equipment Repair shall be charged with all operating expenses incurred in operating and maintaining the function by contract except for directly identifiable medical and nonmedical equipment maintenance and repair contracts, which shall be charged directly to the account receiving the benefit of the contract. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Expenses incurred in regional and/or area support to other medical and nonmedical activities shall be identified, accumulated, and transferred to the appropriate special programs account.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF. Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

c. cost Pools

EGX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Biomedical Equipment Repair Not Elsewhere Classified

EGZ

FUNCTION: Includes the expenses of Biomedical Equipment Repair that satisfy the criteria for a work center and are not listed in E.7.a. through E.7.c., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Personnel and overhead costs (bench stock, equipment, assigned costs from others) not directly charged shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF. Costs of parts not maintained as bench stock shall be directly assigned to the receiving account responsible for the end item of equipment in which the supplies were used.

8. Laundry Service

EH

FUNCTION: Laundry Service is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included.

COSTS : Laundry Service shall be a summary account charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or other nonmedical organizations or functions are charged to base operations accounts (see Base Operations - Medical Installation (FDB) under Special Programs; also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare) . The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a contract or a Government-operated facility, including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

PERFORMANCE FACTOR: Pounds of laundry processed.

a. Laundry Service - In House

EHA

FUNCTION: Laundry Service - In House is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included.

COSTS : Laundry Service - In House shall be charged with all operating expenses incurred in operating and maintaining the in-house function. The aggregate of these expenses shall be assigned through a step down process to other support services, ancillary services, and final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or other nonmedical organizations or functions are charged to base operations accounts (see Base Operations - Medical Installation (FDB) under Special Programs; also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare) . The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a Government-operated facility, including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white

trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

PERFORMANCE FACTOR: Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is not feasible. Pounds of laundry processed is the preferred measure and should be used whenever possible.

b. Laundry Service - Contract

EHB

FUNCTION: Laundry Service - Contract is responsible for picking up, sorting, issuing, distributing, mending, washing, and processing in-service linens including uniforms and special linens. Dry cleaning services are also included.

COSTS: Laundry Service - Contract shall be charged with all operating expenses incurred in operating and maintaining the function by contract. The aggregate of these expenses shall be assigned through a stepdown process to other support services, ancillary services, and final operating expense accounts. Those expenses associated with the support of unaccompanied personnel housing or other nonmedical organizations or functions are charged to base operations accounts (see Base Operations - Medical Installation (FDB) under Special Programs; also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare). The expenses to be assigned include all linen, laundry, and dry cleaning expenses associated with a contract; including personnel costs required for the storage, issue, and repair of textiles used in the MTF and costs of initial and replacement hospital linen items and personal retention clothing items. Personal retention clothing items are white trousers and shirts for technicians and food service personnel, nurses' uniforms, dentists' smocks, physicians' coats, etc.

PERFORMANCE FACTOR: Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is prohibitive in cost or prohibited by contract. Pounds of laundry processed is the preferred measure and should be used whenever possible.

c. cost Pools

EHX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost Pools.

d. Laundry Service Not Elsewhere Classified

EHZ

FUNCTION: Includes the expenses of Laundry Service that satisfy the criteria for a work center and are not listed in E.8.a. through E.8.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR : Pounds of laundry processed.

ASSIGNMENT PROCEDURE: Expenses not directly charged shall be assigned based on a ratio of pounds of dry laundry processed for each receiving account to the total pounds of dry laundry processed for the MTF. Pieces of laundry may be used as an alternate performance factor and assignment basis only if to convert to pounds of laundry processed is prohibitive in cost or prohibited by contract. Pounds of laundry processed-is the preferred measure and should be used"whenever possible.

9. Nutrition Management

EI

FUNCTION: Nutrition Management provides comprehensive dietetic services for patients and staff. Services provided include: operation and management of food production and service activities; preparation and service of food; clinical nutrition management services; nutrition education; subsistence management; cost accounting; sanitation; and quality assessment, quality improvement (QA/QI) and quality control (QC). Nutrition Management shall include the following work centers: Patient Food Operations; Combined Food Operations; and Inpatient Clinical Nutrition Management. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its individual functions and activities.

COSTS : The Nutrition Management account shall be a summary account that includes all operating expenses incurred by its subaccounts. It excludes the expense of nursing service personnel who assist in the serving of food to patients. The aggregate of expenses in the Nutrition Management account shall be assigned through a stepdown process.

NOTE : The expenses incurred to conduct a nutrition clinic shall be assigned to BAL and nonpatient feeding assigned to FDC.

PERFORMANCE FACTOR: As specified in the following subaccounts (EIA-EIC, EIX and EIZ) .

a. Patient Food Operations

EIA

FUNCTION: Patient food operations provides meal service to patients. This includes all workload involved in providing meal service to inpatients and transient patients. Activities performed may include, but are not limited to, routine inpatient rounds to determine food acceptability, menu slip preparation, therapeutic menu development, patient tray assembly, nourishment preparation and service, Cooked Therapeutic Inflight Meal (CTIM) preparation, therapeutic diet cooking, related QA/QI and QC activities, sanitation of tray carts, patient tray assembly areas, patient tray components, and any tasks unique to patient feeding.

COSTS : Patient Food Operations work center account shall be charged with all in-house operating expenses incurred in operating and maintaining meal preparation and service to patients. It excludes the expense of nursing service personnel who assist in the serving of food to patients.

EXCEPTIONS: The expense to provide Inpatient Clinical Nutrition Management will be directly assigned to EIC; Outpatient Nutrition Clinic will be assigned to BAL; and the cost of all subsistence and inventory management will be assigned to Combined Food Operations (EIB) .

PERFORMANCE FACTOR: Patient meal days served.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of patient meal days served to each receiving account to the total patient meal days served in the MTF. Patient meal days are all meal days served to inpatients, transient patients, and CTIMs. Inpatient meal days are those served to inpatients, excluding transient patients, whether served on the inpatient units or in the hospital dining room. Transient patient meal days are those served to transient patients, either on inpatient units or in the dining room, as reported in the FEC account in Special Programs, plus CTIMs as reported in the FEF account.

b. Combined Food Operations

EIB

FUNCTION: Combined Food Operations provide subsistence, food preparation, department management, and services that are used for either inpatients, transient patients, or nonpatient feeding in the dining room; menu and recipe development for regular menu items; sanitation of combined areas (i.e., cooking island, and pots and pans) ; related QA/QI and QC; and subsistence accounting.

COSTS: Combined Food Operations shall be charged with all in-house operating expenses incurred in purchasing and maintaining all subsistence, and operating and maintaining the meal preparation and service function that provides meals used for either inpatient tray assembly, transient patients, or nonpatients in the dining room. EXCEPTIONS: The expense to provide Inpatient Clinical Nutrition Management will be directly assigned to EIC; and Outpatient Nutrition Clinic will be assigned to BAL. Any expenses (labor or supplies) used solely for inpatient meal service, transient patients or CTIMs will be assigned to EIA, Patient Food Operations. Expenses used solely for nonpatient feeding and dining room operations will be assigned to FDC, Nonpatient Food Operations.

PERFORMANCE FACTOR: Total meal days served.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of patient meal days and nonpatient meal days served in each receiving account to the total meal days served in the MTF. The assignment of expenses to Patient Food Operations, EIA, shall be based on the ratio of inpatient and transient patient meal days and CTIMs served to the total meal days served in the MTF. The remaining aggregate expenses shall be assigned to Nonpatient Food Operations, FDC, in Special Programs (F) accounts.

c. Inpatient Clinical Nutrition Management

EIC "

FUNCTION: Inpatient Clinical Nutrition Management provides basic and comprehensive nutritional care for inpatients. Activities include: coordination of change in diet requirements; dietary kardex maintenance; developing nutrition care plans; nutritional assessment and reassessment; diet and nutrient calculations; nutrition care recommendations and documentation; interdisciplinary healthcare activities; nutrition counseling for inpatients; discharge planning; QA/QI and QC activities; and management of clinical nutrition management activities.

COSTS: Inpatient Clinical Nutrition Management shall be charged with all expenses incurred for providing inpatient clinical nutrition care.

EXCEPTIONS: The expense of dietetics personnel will be included in Patient Food Operations (EIA) when distributing and collecting menus, preparing menu slips, tallies, and conducting routine inpatient rounds to determine patient satisfaction and food preference.

PERFORMANCE FACTOR: Weighted inpatient nutrition procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall- be assigned based on the ratio of weighted inpatient nutrition procedures performed in each receiving account to the total weighted inpatient nutrition procedures performed in the MTF. Weighted inpatient nutrition procedures shall include all nutrition care activities documented by dietary progress notes and consultations in inpatient medical records within the scope of practice whether or not a specific request was initiated to dietary.

d. cost Pools

EIX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Total meal days served.

ASSIGNMENT PROCEDURE : Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Nutrition Management Not Elsewhere Classified

EIZ

FUNCTION: Includes the expenses of Nutrition Management that satisfy the criteria for a work center and are not listed in E.9.a. through E.9.d., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Patient meal days served or weighted inpatient nutrition procedures.

ASSIGNMENT PROCEDURE: Assignment procedure shall be based on the performance factor used, see EIA through EIC, above.

10. Inpatient Care Administration

EJ

FUNCTION: Inpatient Care Administration reviews clinical records, exercises administrative control of patients and beds, and ensures clinical records are prepared and maintained. Prepares data for monthly committee meetings and other data, as required. Operates dictating and transcription equipment and proofreads typed forms and documents. Initiation of third party liability actions; proper clearance of outgoing and deceased patients. Additionally, for Navy MTFs, Inpatient Care Administration may provide for the administrative needs of medical and physical evaluation boards; administrative support for patient care audit and utilization review functions; and necessary administrative support for the movement of patients from one MTF to another.

COSTS : Inpatient Care Administration shall be a summary account charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed days.

a. Inpatient Care Administration

EJA

FUNCTION: Inpatient administration reviews clinical records for completeness and accuracy, exercises administrative control of patients and beds, and ensures adequate clinical records are prepared and maintained. Maintains patient control file, patient suspense files, and bed-status availability worksheet; prepares and submits biometric reports, prepares correspondence to physicians, lawyers, hospitals, insurance companies, civilian health agencies, and public safety departments; prepares birth and death certificates; and furnishes birth and death lists to the Vital Statistics Office and news media. Receives telephone calls and visitors, provides inpatient information, and maintains patient locator file. Reviews clinical records for completeness and conformity with military directives, and standards of recognized accrediting agencies, and places completed clinical records in permanent folders; provides administrative support for clinical records; prepares a checklist for missing elements and/or incomplete records, refers to responsible physician or ward for correction; types and processes clinical record cover sheet and maintains clinical record files and cross reference cards; locates and files previous admission records in current folder for patients readmitted; maintains permanent indexes on patients; ensures adequate security of patient record data and files; retires records and files in accordance with current directives; and maintains a death ledger. Withdraws records from files for physicians, research studies, and committees; prepares data for monthly committee meetings and prepares research study lists and compiles statistical data. Operates dictating machines, transcribes medical data from dictated recordings and drafts, and types summaries, maintains control system of documents received and completed; transcribes documents for members of the medical staff; and prepares data for monthly committee meetings and other

data, as required; and proofreads typed forms and documents. Prepares the "Seriously Ill" and "Very Seriously Ill" lists, prepares documentation required for the admissions and disposition sheet; maintains patients' clothing and baggage; advises appropriate organizations of patients admitted from duty, leave, liberty, pass, permanent change of station (PCS) or absent without leave (AWOL); initiates third party actions; and ensures proper clearance of outgoing and deceased patients. Additionally, for Navy MTFs, Inpatient Care Administration may-prepare requests for medical and physical evaluation boards; act as recorder and coordinate administrative matters for medical boards; and initiate and prepare medical findings on line of duty requests.

COSTS: Inpatient Care Administration shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Occupied-bed days.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Inpatient Care accounts based on a ratio of occupied-bed days in each receiving account to the total number of occupied-bed days in the MTF.

b. cost Pools

EJX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed days.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Inpatient Care Administration Not Elsewhere Classified

EJZ

FUNCTION: Includes the expenses of Inpatient Care Administration that satisfy the criteria for a work center and are not listed in E.10.a. through E.10.b. , above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed days.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Inpatient Care accounts based on a ratio of occupied-bed days in each receiving account to the total number of occupied-bed days in the MTF.

11. Ambulatory Care Administration

EK

FUNCTION: Ambulatory Care Administration develops and implements administrative procedures used throughout the ambulatory care function; performs a variety of clerical duties pertaining to outpatients and outpatient records; and conducts technical review of requests for procurement of equipment for components of the ambulatory care function. Transcribes outpatient treatment notes, physical examinations, consultation reports, etc. , dictated by clinic medical officers, and forwards record entries for signature and inclusion in the patients' record. Additionally, for Navy MTFs Ambulatory Care may administer the health benefits information program; provide centralized appointment and rescheduling service; provide information to callers not desiring appointments; determine eligibility for care and treatment of all categories of outpatients; and maintain administrative

control over active duty consultations referred to the facility and process consultation requests.

COSTS : Ambulatory Care Administration shall be a summary account charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to all Ambulatory Care accounts.

PERFORMANCE FACTOR: Outpatient visit.

a. Ambulatory Care Administration

EKA

FUNCTION: Ambulatory Care Administration develops and implements administrative procedures used throughout the ambulatory care function; performs a variety of clerical duties pertaining to outpatients and outpatient records; and conducts technical review of the ambulatory care function. Establishes a new terminal digit outpatient treatment record on patients who have not previously received outpatient care; prepares outpatient recording cards, as required, and maintains the locator media for outpatient records. Maintains the terminal digit filing system for outpatient treatment records; files dictated outpatient treatment notes, special request forms (laboratory, x-ray, etc.) and related materials in the proper record jacket; reviews outpatient treatment records to ensure completeness and conformity with military directives and standards of recognized accrediting agencies; ensures the daily issue of them to clinics in advance of scheduled appointments; and receives, transfers, and retires all outpatient records, as required. Transcribes outpatient treatment notes, physical examinations consultation reports, etc. , dictated by clinic medical officers, and forwards record entries for signature and inclusion in the patient's record. Additionally, for Navy MTFs Ambulatory Care Administration may provide centralized appointment and rescheduling services, information to callers not desiring appointments, and reception of ambulatory patients and their referral to the various clinical services; determine eligibility for care and treatment of all categories of outpatients; maintain administrative control over active duty consultations referred to the facility and process consultation requests; counsel and advise patients seeking information on health benefits as related to the CHAMPUS program; prepare nonavailability statements, as directed; and collect, collate, and report statistical information on health benefits, as required.

COSTS: Ambulatory Care Administration shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be assigned through a stepdown process to all ambulatory accounts.

PERFORMANCE FACTOR: Outpatient visit.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Ambulatory Care accounts based on the ratio of outpatient visits to each receiving account to the total outpatient visits reported by the MTF.

b. cost Pools

EKX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

Performance FACTOR: Outpatient visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Ambulatory Care Administration Not Elsewhere Classified

EKZ

FUNCTION: Includes the expenses of Ambulatory Care Administration that satisfy the criteria for a work center and are not listed in E.11.a. through E.11.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Outpatient visit.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned to Ambulatory Care accounts based on the ratio of outpatient visits to each receiving account to the total outpatient visits reported by the MTF.

12. TRICARE and/or Managed Care Administration

EL

FUNCTION: TRICARE and/or Managed Care Administration is responsible for planning, developing, and implementing the medical treatment facility managed care program to include beneficiary and provider services, analysis and utilization management, and interaction with the regional TRICARE Program. Applies in-depth knowledge of managed care, cavitation based resource allocation, and market competition principles (includes work redesign and reengineering, environmental assessment, information systems providing epidemiological and demographic data, and clinical and service delivery models) to guide the successful implementation of the Department of Defense's TRICARE initiative. Maintains a thorough understanding of the principles of health care delivery trends, including technology advancements, and provides a solid linkage to the organization's strategic management and corporate vision. This clinical, analytical, and managerial team develops and deploys the framework for the medical unit's healthcare management plan and fosters external relationships with civilian health care agencies, organizations, and groups. Develops the organizational strategies to support the regional health services systems required to support the TRICARE Lead Agent structure. Additionally, for Army and Air Force MTFs functions also include providing for the administrative needs of medical and physical evaluation boards; providing administrative support for patient care audit and utilization review functions; providing administrative support necessary for the movement of patients from one MTF to another; administering the health benefits information program; providing centralized appointment and rescheduling service; providing information to callers not desiring appointments; determining eligibility for care and treatment of all categories of outpatients; and maintaining administrative control over active duty consultations referred to the facility and processing consultation requests.

COSTS: TRICARE and/or Managed Care Administration summary account shall be charged with all operating expenses incurred in operating and maintaining the function. These costs include personnel costs, supplies, equipment and any other cost separately identified in support of TRICARE and/or Managed Care Administration within the MTF.

NOTE: Lead Agent activities in support of TRICARE and/or Managed Care Administration are not captured in the Medical Expense and Personnel Reporting System.

PERFORMANCE FACTOR: Available FTE work-months.

a. TRICARE and/or Managed Care Administration

ELA

FUNCTION: TRICARE and/or Managed Care Administration accomplishes a variety of services that support the medical group health care operation to include strategic planning and resourcing, business case analysis, management analysis, and utilization management. This function provides a range of services to support DoD beneficiaries to include health benefits counseling, plan enrollment, marketing and education, appointments outside the MTF, referrals (including aeromedical evacuation), patient advocacy, and clinic

- liaisons. It supports both in-house and outside providers to include network development, plan education, contracts, and other external affiliations. Ensures cost-effective patient management and integration with other activities that share common information such as provider profiling, metrics, and activities under the business case analysis. Additionally, for Army and Air Force MTFs this function prepares requests for medical and physical evaluation boards; acts as recorder and coordinates administrative matters for medical boards; initiates- and prepares medical findings on line of duty requests; provides administrative support for patient care audit and utilization review functions; provides administrative support necessary for the movement of patients from one medical treatment facility to another; provides centralized appointment and rescheduling service, notifies record maintenance section and clinics of appointments and changes, and provides information to callers not desiring appointments; provides for reception of ambulatory patients and their referral to the various clinical services; determines eligibility for care and treatment of all categories of outpatients; maintains administrative control over active duty consultations referred to the facility and processes consultation requests; counsels and advises patients seeking information on health benefits as related to the CHAMPUS program; prepares non-availability statements, as directed; and collects, collates, and reports statistical information on health benefits, as required.

COSTS : TRICARE and/or Managed Care Administration shall be charged with all operating expenses incurred in operating and maintaining the function. These costs include personnel costs, supplies, equipment and any other costs separately identified in support of TRICARE and/or Managed Care Administration within the MTF.

PERFORMANCE FACTOR: Available FTE work-months.

- ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.

b. cost Pools

ELX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. TRICARE and/or Managed Care Administration Not Elsewhere Clsfd

ELZ

FUNCTION: Includes the expenses of TRICARE and/or Managed Care Administration that satisfy the criteria for a work center and are not listed in E.12.a. through E.12.b. , above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.. .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of each receiving account's available FTE work-months to the total available FTE work-months in all receiving accounts.

F. SPECIAL PROGRAMS

FUNCTION : The Special Programs account summarizes the expenses of a military MTF that are incurred as the result of performing those portions of its military mission other than direct patient care. This section is necessary to prevent these expenses from being charged to the facility's direct patient care accounts without aggregating them into a nondescriptive "other" account. The summary accounts included are: Specified Health-Related Programs; Public Health Services; Healthcare Services Support; Military Unique Medical Activities; Patient Movement and Military Patient Administration; Veterinary Services.

COSTS : The Special Programs functional account summarizes all operating expenses recorded by the summary accounts described in F.1. through F.6. , below. Proration of non-personnel expenses for jointly operated or used facilities shall be based on like performance factors. Proration of personnel expenses shall be based on time spent in each work center.

PERFORMANCE FACTOR: Not applicable since this account exists only to summarize and report costs of the inclusive accounts.

1. Specified Health-Related Programs

FA

FUNCTION: The Specified Health-Related Programs account summarizes the expenses of a military MTF incurred as the result of performing services prescribed or approved by the Department of Defense or the Military Department. The functions of the accounts are not established primarily for conduct of patient care, even though patient care may be necessary in the performance of the functions.

COSTS : The Specified Health-Related Programs account includes all operating expenses recorded by the subaccounts described, F.1.a. through F.1.n., below.

PERFORMANCE FACTOR: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

a. Area Reference Laboratories

FAA

FUNCTION: Provides all types of clinical laboratory and forensic toxicology procedures and tests, as well as examination of meat, dairy products, and other foods for activities of the three Military Departments. (Excludes routine laboratory procedures and tests performed for the MTF of which it is an integral part.)

Area Reference Laboratories are located at:

- (1) Brooke Army Medical Center, Fort Sam Houston, TX 78234
- (2) Dwight David Eisenhower Army Medical Center, Fort Gordon, GA 30905
- (3) Fitzsimons Army Medical Center, Denver, CO 80240
- (4) Madigan Army Medical Center, Tacoma, WA 98431
- (5) Tripler Army Medical Center, APO San Francisco, CA 96438
- (6) Walter Reed Army Medical Center, Washington, DC 20012
- (7) William Beaumont Army Medical Center, El Paso, TX 79920
- (8) National Naval Medical Center, Bethesda, MD 20814-5011
- (9) USA Hospital, Landstuhl, APO New York 09180

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining this function. EXCEPTION: When services are requested by another supported facility that requires travel by personnel assigned to this function, the incurred expenses shall be charged to the MTF requesting the service.

PERFORMANCE FACTOR: Weighted procedure. Same definition as Pathology account, Ancillary Services (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Area Dental Prosthetic Laboratory (Type 1)

FAB

FUNCTION: The Area Dental Prosthetic Laboratory (Type 1) facility is an entity designated specifically to support other dental facilities on a regional basis. It includes the following capability: (1) Assignment of full-time board certified, board eligible, or trained prosthodontist; (2) Consultation for Uniformed Services' dental officers; (3) Conducting a continuing education program for dental personnel; (4) Preparing and processing education bulletins; (5) Conducting user tests of new prosthetic materials and refinement of techniques; (6) Providing fixed prosthodontic capability; (7) Providing removable prosthodontic capability; (8) Providing all metal casting capability; and, (9) Providing unique services, as required, such as orthodontic support and/or appliances, surgical implant appliances, maxillofacial appliances, teaching models, and aids.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the dental laboratory funded under DoD Program

Element Codes: Dental Care Activities - CONUS and Dental Care Activities - OCONUS, Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS.

PERFORMANCE FACTOR: Weighted Prosthodontic Work Unit (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Ophthalmic Fabrication and Repair

FAC

FUNCTION: Fabricates and repairs single and multivision spectacles for authorized DoD beneficiaries and other designated Federal beneficiaries.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining military ophthalmic laboratories and units funded under DoD Program Element Codes: Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS. Contract purchases by direct patient care accounts for items such as contact lenses, hearing aid spectacles, and safety spectacles shall be directly assigned to the receiving account.

PERFORMANCE FACTOR: Spectacles fabricated or repaired.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. DoD Military Blood Program

FAD

FUNCTION: A military MTF may be required to perform certain tasks in support of the DoD Military Blood Program that do not contribute or only partially contribute to the patient care within the facility. These tasks may include collection, processing, storage, and distribution of whole blood and its fractions. Refer to your Service blood program guidance.

COSTS: This account shall be charged with all operating expenses incurred at a MTF in the performance of specific tasks to support the DoD Military Blood Program, except for those portions of the task that support patient care, which is to be identified, accumulated, and transferred to the Blood Bank (DBC) subaccount under Pathology in Ancillary Services.

PERFORMANCE FACTOR: Weighted procedure (see Blood Bank, para. D.2.c.) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3

e. Inactive

FAE

f. Screening and Testing Program

FAF

FUNCTION: The Screening and Testing Program is a DoD-sponsored program, implemented by the Military Services, requiring systematic screening and

testing of certain categories of military and civilian personnel. Such programs include, but are not limited to, the Drug Abuse Testing Program and AIDS Testing Program.

COSTS : The Screening and Testing account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Weighted procedure (see Pathology, para. D.2.) .

ASSIGNMENT FACTOR: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Inactive

FAG

h. Clinical Investigation Program

FAH

FUNCTION: The Clinical Investigation Program encompasses those formally approved programs and/or activities of all military MTFs that enhance teaching and the organized inquiry into clinical health problems and promotes optimal healthcare delivery to the total military community. Exceptions are those research protocols that are unique to the operational missions of the individual services and are included within the respective service research and development programs. The specific objectives of the Clinical Investigation Program are to:

(1) Achieve continuous improvement in the quality of patient care.

(2) Create and maintain a continuing atmosphere of inquiry into better healthcare delivery techniques, systems, and procedures.

(3) Provide experience and new knowledge in healthcare delivery through organized clinical investigation.

(4) Contribute to maintaining high professional standing and accreditation of advanced healthcare, educational, and training programs.

COSTS : This account shall be charged with all operating expenses incurred in the direction and execution of the function. Appropriate subaccounts, as required, may be established. The incidental use of supplies and medical equipment that are routinely stocked or maintained for the primary purpose of supporting patient care functions and that have an insignificant aggregate cost in a clinical investigation project may be excluded. Conversely, any special equipment or supplies purchased or procured primarily for the essential conduct of a clinical investigation project shall be included in the costs .

PERFORMANCE FACTOR: Not applicable. It is important to note the effectiveness of program advances the quality of healthcare rendered in MTFs, as measured by presently accepted professional standards, including statistical health data, accreditation evaluation, and such other criteria as may be developed to assay healthcare and the professional competence of healthcare personnel.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Physiological Training and/or Support Program

FAI

FUNCTION: The Physiological Training and/or Support Program teaches flying personnel the stress of modern military aviation and space flight and prepares them to meet these stresses. The program includes operation of low pressure chambers, operation of ejection seat trainers, and the management of all pressure suit activities. The program is also responsible for the operation of compression chambers used in hyperbaric oxygen therapy.

COSTS : This account shall be charged with all the operating expenses incurred in operating and maintaining the function funded under DoD Program Element

Codes: Defense Medical Centers, Station Hospitals and Medical Clinics - CONUS
and Defense Medical Centers, Station Hospitals and Medical Clinics - OCONUS.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Inactive

FAJ

k. Student Expenses and/or Work Hours

FAR

FUNCTION: This account is established to accumulate that portion of student salary expenses and work-hours represented by the time the student is in a pure learner role (classroom, work center learning, etc.) and is a participant in those programs outlined in paragraphs E.2.e. and E.2.f, as appropriate. Salary expenses related to that time a student directly contributes to work center output may be charged to the work center per criteria discussed below.

COSTS: This account shall be charged with student salaries attributed to the time the student is in a pure learner role. Physicians and dentists during their second or later years of postgraduate training (residency) shall be considered 50 percent chargeable to this account. Physicians and dentists before the start of their second year of postgraduate training shall be considered 100 percent chargeable to this account. Other officer and enlisted students shall be considered 100 percent chargeable to this account if their curricula require mainly classroom training, and patient care or support is only incidental. Other officer and enlisted students whose principal duties require the performance of tasks that would normally be performed by permanently assigned personnel shall be considered 50 percent chargeable to patient care and 50 percent chargeable to this account. The student time chargeable to patient care shall be charged to the accounts in which the student was performing patient care or support.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT-PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

1. Continuing Health Education

FAL

FUNCTION: This account is provided to accumulate time and expenses incurred by a military MTF in support of continuing health education requirements.

NOTE: Includes all continuing health education programs regardless of location or source of instruction.

COST: This account shall be charged with all the operating expenses required to support continuing education. Such costs include tuition, TAD and/or TDY expenses, salaries, fees, and contractual expenses.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. cost Pools

FAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors.

Cost pools are purified following the stepdown process (see Chapter 3). cost pools are purified in alphabetical order except for ancillary cost pools.

n. Specified Health-Related Programs Not Elsewhere Classified FAZ

FUNCTION: Includes the expenses of those Specified Health-Related Programs that satisfy the criteria for a work center and are not listed in F.1.a. through F.1.m., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT-PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Public Health Services FB

FUNCTION: The Public Health Services account summarizes the expenses of a military MTF that are incurred as the result of performing health services necessary to the Military Service environment. The summarized accounts are: Preventive Medicine; Industrial Hygiene Program; Radiation Health Program; Environmental Health Program; Epidemiology Program; and Immunizations.

COSTS: The Public Health Services account shall summarize all the operating expenses recorded by the accounts described in F.2.a. through F.2.n. , below.

PERFORMANCE FACTOR: Not applicable.

a. Inactive FBA

b. Preventive Medicine FBB

FUNCTION: Various terms are used by the Services to describe those functions constituting a program of medical service surveillance over human beings and their living and working environments to ensure that potential hazards to individual and community health are identified, evaluated, eliminated, or controlled. Primary functions associated with this special program include monitoring activities that affect the community environment. For example: monitoring of potable water sources, surveillance of public swimming areas, and verifying compliance with environmental pollution laws; evaluating workplace environment for such things as exposure to physical, chemical, or biological health risks; checking solid and liquid waste disposal operations; implementing and monitoring programs to protect against adverse effects of potentially toxic chemicals and harmful physical agents such as ionizing or non-ionizing radiation, noise, and extremes of heat, cold, and altitude; and limiting the acute community health and environmental effects of disasters. This account shall be used only when either of those functions described in the Industrial Hygiene Program (FBC) and in the Radiation Health Program (FBD) are not separately established.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not-applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Industrial Hygiene Program FBC

FUNCTION: The Industrial Hygiene Program conducts surveys and/or inspections of workplaces to identify, evaluate, and recommend control of those health hazards arising in or from the workplace that may cause sickness, impaired health and well-being, or significant discomfort among civilian and military personnel.

COSTS: This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Radiation Health Program

FBD

FUNCTION: The Radiation Health Program supports ionizing and non-ionizing radiation surveys, radiation medical examinations, personnel monitoring, recording and reporting of radiation exposure, and training in radiation health. This program is associated with nuclear propulsion; nuclear weapons; and industrial, medical, and dental radiation sources.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Environmental Health Program

FBE

FUNCTION: The Environmental Health Program assesses and reduces incidence of diseases and their effects on base operations and on neighboring communities; evaluates and maintains the occupational health of military and civilian personnel; protects the health of personnel by preventing food-borne procurement activities; supports preventive medicine and occupational health programs and maintains liaison with other Agencies and communities; identifies disease vector populations; evaluates sanitation of food operating activities and public facilities such as gymnasiums, barber and beauty shops, and day care centers; and responds to disasters by controlling food-borne supplies, and participating in nuclear, biological, and chemical (NBC) decontamination procedures. The Environmental Health Program account includes those functions described below in the Epidemiology Program (FBF) when not separately established.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Epidemiology Program

FBF

FUNCTION: The Epidemiology Program implements programs and provides consultation and training on the prevention and necessary control measures for communicable diseases. It administers troop pre- and/or post-deployment disease surveillance programs; performs epidemiological investigations, evaluations, and provides reports; compiles routine data to monitor trends for disease (including heat and cold injuries) of significance to military populations; and compiles necessary morbidity on diseases not requiring hospitalization when such data are required for proper disease control. Administers sexually transmittable Disease Control Program and the Medical Wellness Program; ensures compliance with local, State, and DA directives and instructions about the reporting of reportable diseases, and provides professional consultation about immunization requirements; and provides consultation about prevention and control measures for chronic diseases of significance to military populations; e.g. , cancer detection, hypertension screening, glaucoma, diabetes, heart disease. Establishes heat and cold injury prevention program, provides training, disseminates education materials, and provides information on the use of WBGT, WGT, and wind chill indices.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

- g. Inactive FBG
- h. Inactive FBH
- i. Immunizations FBI

FUNCTION: Administers routine immunizations and parenteral medications to individuals and groups. Observes patients, for untoward reactions to immunological agents and medications, and initiates emergency measures, as required. Initiates, records, and maintains immunization records and reports. Give post immunization instructions about expected or possible adverse reactions and instructions for proper care of smallpox vaccinations.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function. The costs of immunizations given by direct care functions; i.e., pediatric care and emergency medical care shall not be included in this account.

PERFORMANCE FACTOR: Immunizations'and screening tests.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

- j. Early Intervention Services (EIS) FBJ

FUNCTION: EIS provided to infants and toddlers with disabilities from birth through age 2 and their families in accordance with the Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq. (reference (e)) . These are developmental services that are provided by a multidisciplinary team and include, but not limited to, the following services: family training, counseling and home visits; special instruction; speech pathology and audiology; occupational therapy; physical therapy; psychological services; case management (service coordination) ; medical. services for diagnostic or evaluation purposes; early identification, screening, and assessment services; health services; vision services; social work services; and assistive technology services. These services are provided to infants and toddlers who, but for their age, would be eligible to attend DoD Domestic Dependents Elementary and Secondary School Arrangements located stateside or in US territories or possessions, or in DoD Dependents Schools (DoDDS) overseas. Services may be delivered in the infant's or toddler's home, child care center, family child care home, school facility, or the multidisciplinary team designated location. Evaluations, assessments or treatments provided by other than the multidisciplinary team are captured under the clinical specialty providing the service.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Individual Family Service Plans (IFSP). Refer to the glossary at Appendix A for instructions on workload collection of IFSPs.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

- k. Medically Related Services (MRS) FBK

FUNCTION: MRS is provided in accordance with reference (e) . Children served are those with educational disabilities ages 3 years to 21 years who are eligible to receive or are receiving special education overseas. These services include direct and indirect services that are required by a DoDDS Case Study Committee (CSC) to determine a student's eligibility for special education and, if eligible, the provision of MRS listed on the child's Individualized Education Program (IEP). These services are provided under professional medical supervision and may include: medical services for

diagnostic and evaluative purposes; social work; community health nursing, : dietary; occupational therapy; physical therapy; audiology; ophthalmology; and psychological testing and therapy. These services are provided in the school facility, the multidisciplinary team designated location, or in other locations specified in the IEP by the CSC. Evaluations, assessments or treatments provided by other than the multidisciplinary team are captured under the clinical specialty providing the service.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Individualized Education Plans (IEP) . Refer to the glossary at Appendix A for instructions on workload collection of IEPs.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

1. Multidisciplinary Team Services (MTS)

FBL

FUNCTION: MTS includes assessments, evaluations and treatments provided by a multidisciplinary team simultaneously or sequentially. These are general medical care services provided to children, ages birth to 21, who are not receiving these services under reference (e) . The assessments and evaluations are performed by pediatricians, occupational and physical therapists, speech-language pathologists, social workers, nurses, audiologists, psychologists, and psychiatrists. The results of these evaluations or assessments are used to obtain consensus among the multidisciplinary team, to produce reports (oral and written) for families as to the child's diagnosis, to make recommendations as to the appropriate program or therapy for the child and, if necessary, to make referrals for further educational or medical evaluations. The site of service delivery is the multidisciplinary team designated location. Evaluations, assessments or treatments provided by other than the multidisciplinary team are captured under the clinical specialty providing the service.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Available FTE work-months recorded to this account.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. cost Pools

FBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors.

Cost pools are purified following the stepdown process (see Chapter 3) . cost pools are purified in alphabetical order except for ancillary cost pools.

n. Public Health Services Not Elsewhere Classified

FBZ

FUNCTION: Includes the expenses of those Public Health Services that satisfy the criteria for a work center and are not listed in F.2.a. through F.2.m., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE : This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Healthcare Services Support

FC

FUNCTION : The Healthcare Services Support account summarizes the expenses of a military MTF that are incurred as the result of performing services that are supportive of healthcare delivery rendered by other Federal MTF or Agencies, or rendered by civilian practitioners as in the case of CHAMPUS beneficiary support. Also, included are the accumulated expenses" incurred to purchase necessary supplemental materiel and professional and personal services from civilian sources. The summary accounts are: Supplemental Care; Guest Lecturer and Consultant Program; CHAMPUS Beneficiary Support; Support to Other Military Activities; Support to Other Federal Agencies; Support to Non-Federal Activities; and Support to Non-MEPRS Reporting Activities.

COSTS : The Healthcare Services Support account shall summarize all operating expenses recorded by the accounts described in F.3.a. through F.3.h., below.

PERFORMANCE FACTOR: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

a. Supplemental Care

FCA

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF that purchases from civilian sources the necessary supplemental materiel and professional and personal services required for the proper care and treatment of patients when such services are not available at the MTF. Normally, the civilian services will be performed in the Uniformed Services facility. However, when such action is not feasible, patients may be sent to civilian facilities for specific treatment or services, provided they remain under the jurisdiction of the facility or station commander during the entire period.

COSTS : This account shall be charged with all operating expenses incurred in purchasing supplemental materiel and professional and personal services from civilian sources except:

(1) Purchased ancillary services, which shall be expensed to the requesting ancillary service.

(2) Purchased services (other than ancillary services) rendered to inpatients of the MTF (patient is not transferred to a civilian facility beyond the census taking hour), which shall be expensed to the requesting work center. For example, include in this account the expenses for services rendered to an inpatient if the patient stayed in a civilian facility overnight (or longer) before returning to an MTF. Services rendered from a civilian source to an inpatient shall be expensed to the requesting work center when the MTF takes credit for an occupied-bed day on the day the civilian source services were provided.

(3) Purchased services (other than ancillary services) rendered to outpatients within the MTF, which shall be expensed to the requesting work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Guest Lecturer and/or Consultant Program

FCB

FUNCTION: Lecturer and/or consultant services may include didactic lectures, bedside teaching, ward rounds, and demonstration of procedures and techniques to encourage and enhance academic and scientific stimulation, and to monitor

standards of professional practice. The overall program is an integration of essentially two entities:

(1) Guest Lecturer and/or Consultant Program (Civilian). Persons certified and appointed under this phase of the program are normally diplomats of an American Specialty Board (for medicine or dentistry) and/or recognized as outstanding specialists in their respective scientific disciplines (medicine, dentistry, veterinary medicine, and other healthcare fields) , and/or recognized, as noted scholars who enjoy high professional status in a recognized medical school or equivalent institution (visiting professor program) . Such consultants assist in the maintenance of high-standards of professional practice, further the educational program of the medical department, and provide liaison with leaders in related professions. Consultants provide advice on professional subjects and on new developments in prophylaxis, diagnosis, treatment, and teaching procedures. They also stimulate interest in professional problems and aid in their investigation; give research and development, and educational and training programs; and encourage participation in programs such as clinical and pathological conferences, ward rounds, and journal clubs.

(2) In-service Consultant and/or Lecturer Program (Military). Persons appointed as consultant and/or lecturers within the purview of this program are normally senior career specialists and mature clinicians who are board certified; have broad experience in their specialty; and are fully knowledgeable about the organization and management of their respective medical department. Persons appointed may include, but are not limited to, medical and dental consultants, nurse consultants, biomedical sciences consultants, and forensic medicine consultants. This phase of the program may be further divided into three discrete aspects:

(a) Visits by expert professional military personnel (Visiting Chiefs of Service, for example) in support of medical department research and development and education and training programs in the same capacity as those functions enumerated in the Civilian Consultant and/or Lecturer Program above.

(b) Visits by assigned consultants from all corps of the medical departments who serve as advisors to the Surgeons General and other senior staff and operational commanders. Program objectives are to advise on major subject and broad problems connected with policy and practice in the prevention of diseases; the care of patients; health and environmental activities; evaluation and maximum utilization of specialized personnel; medical research and development programs; postgraduate medical education; continuing education programs; and other important professional matters. Also, to provide on-site observations by experienced professional observers, and to aid in the monitoring of the standards of professional practice in MTFs and activities; to provide consultation, advice, academic stimulation, and scientific presentation to professional colleagues; and to provide career assistance and motivation counseling to officers of the medical departments.

(c) Visits by inactive reserve medical department officers as consultants without pay. Eligible officers may, with their consent, be ordered on training and support duty orders without pay status to serve as consultants and to participate in staff conferences, clinical lectures, journal club meetings, clinical pathology conferences, and formal ward rounds; as clinical consultants to Chief of Service or Heads of Departments in unusual cases; and as consultant and/or lecturer to assist in educational and training programs.

COSTS : This account shall be charged with all operating expenses incurred through participating in operating and maintaining the program. Distinction must be made between the expenses of this program and those to be charged to

the Training and Educational Programs account. The principal point of distinction is the purpose of the visit: If it is teaching in one of the approved training and educational programs, then the Training and Educational' Programs account shall be charged. If not, then the charge to this account is appropriate.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter, 3.

c. CHAMPUS Beneficiary Support

FCC

FUNCTION: This account is provided to accumulate the expenses incurred by a military MTF in providing ancillary services to CHAMPUS beneficiaries at the request of civilian practitioners. Such services would include radiology, pathology, pharmacy, special procedures services, and nuclear medicine procedures; rehabilitative services visits; and central sterile supply and/or materiel service issues, provided none of the ambulatory care functions receives credit for a visit as the result of the patient's contact with the facility to receive the requested service.

COSTS: This account shall be charged with all expenses attributable to the ancillary services provided CHAMPUS beneficiaries that were requested by civilian practitioners.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Support to Other Military Medical Activities

FCD

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF in providing inpatient, ambulatory, and dental care support at military MTFs and performing regional and/or area ancillary or administrative services to other MTFs or non-medical military activities. Such services include augmentation for patient care support, regional and/or area medical materiel and biomedical equipment repair, pathology (other than that done by Area Reference Laboratories (FAA) - see account description), radiology, and pharmacy. This account will not accumulate any expenses generated as the result of visits to the reporting facility's ambulatory care functions or generated as the result of any patient who contributes an occupied-bed day to the reporting facility's workload.

COSTS: This account shall be charged with all the operating expenses incurred in providing regional and/or area ancillary and administrative services to other military activities and for the expenses associated with TDY and/or TAD temporary time away from the reporting MTF to provide inpatient and ambulatory care or services to other military MTFs. A fixed military MTF receiving "loaned" personnel support will record the "borrowed" labor in the appropriate work center.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Support to Other Federal Agencies

FCE

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF in providing inpatient, ambulatory, and dental care support to other Federal Agencies and performing ancillary or administrative services to other Federal Agencies. Such services include augmentation for patient care support, medical materiel and biomedical equipment repair, pathology (other than that done by Area Reference Laboratories (FAA) - see account description) radiology, and pharmacy. This account shall not accumulate any expenses generated as the result of visits to the reporting facility's ambulatory care

functions or generated as the result of any patient who contributes an occupied-bed day to the reporting facility's workload.

COSTS : This account shall be charged with all operating expenses incurred in providing ancillary and administrative services to Federal Agencies other than military and for the expenses associated with TDY and/or TAD or temporary time away from the reporting MTF to provide, inpatient and ambulatory care or services to other Federal medical activities.

PERFORMANCE FACTOR: Not applicable. -

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Support to Non-Federal Activities

FCF

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF in providing inpatient and ambulatory care and ancillary services support to civilian MTFs or institutions. Such services may include augmentation for patient care support, training opportunities, external partnerships, and emergency services. This account shall not accumulate any expenses generated as the result of visits to the reporting facility's ambulatory care functions or generated as the result of any patient who contributes an occupied-bed day to the reporting facility's workload.

COSTS : This account shall be charged with all the operating expenses incurred in providing services to non-Federal activities and for the expenses associated with time away from the reporting MTF. This account shall accumulate salary expenses only.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Support to Non-MEPRS Reporting Activities

FCG

FUNCTION: This account is provided to accumulate time and expenses incurred by a fixed MTF, when performing medical or non-medical-related services for, or loaning personnel to, non-MEPRS reporting activities. This includes time and expenses incurred in support of headquarters, regional, and base activities. This account shall not accumulate time or expense generated as a result of support to other MEPRS reporting MTFs. Such time and expense should be charged to the Support to Other Military Medical Activities account, MEPRS account code FCD.

COSTS : This account shall be charged with all expenses attributable to support non-MEPRS reporting medical activities.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Healthcare Services Support Not Elsewhere Classified

FCZ

FUNCTION: Includes the expenses of those Healthcare Services Support that satisfy the criteria for a work center and are not listed in F.3.a. through F.3.h., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

4. Military-Unique Medical Activities

FD

FUNCTION: The Military Unique Medical Activities account summarizes the expenses of a military MTF incurred because of its military mission. This is not to imply that certain of the other special programs' accounts' functions would be found in a civilian hospital, but only that the accounts summarized to this account have little, if anything, to do with patient care or health services. Therefore, the expenses are necessary to meet "defense needs" or to comply with Governmental systems' requirements. The accounts summarized are: Base Operations-Medical Installations; Nonpatient Food Operations; Decedent Affairs; Initial Outfitting; Urgent Minor Construction; TDY and/or TAD En Route to PCS; Military Funded Emergency Leave; In-place Consecutive Overseas Tour Leave; and Military-Unique Medical Activities Not Elsewhere Classified.

COSTS: The Military Unique Medical Activities account shall summarize all operating expenses recorded by the accounts described in F.4.a. through F.4.k., below.

PERFORMANCE FACTOR: Not applicable.

a. Inactive

FDA

b. Base Operations - Medical Installations

FDB

FUNCTION: This account is provided to accumulate expenses incurred by MTFs in providing services other than health services to military personnel and other authorized beneficiaries. The provided services may include, but are not limited to, the following: a portion of the installation supply operations; installation transportation activities; laundry services; recreation services; operation of utilities; maintenance and repair of real property; minor construction; other engineering support; standby firefighting capability; installation headquarters administration; installation data processing activities; all of the unaccompanied personnel housing operations and furnishings; and military family housing operations and furnishings. These services may be provided for the benefit of both the effective operation of the MTF and the personnel support facilities located within, and occasionally even outside, the medical installation. The budgeting and expense accounting for these base operations services is necessarily found in Major Force Program VIII Medical because the services provided directly support the medical mission. However, to provide comparability among the MTFs within a Service as well as among those of the other Services, that portion of the cost of these services that does not contribute to the provision of care of patients or maintenance of MTF should be excluded from inpatient, ambulatory, and dental accounts. By using this method of shredding out the costs, a MTF that must rely on an installation commander to provide these services whose base operations costs are contained in a Major Force Program other than VIII Medical, and those medical installations, which must program all base operations costs in Major Force Program VIII Medical, shall be comparable. See Support Services (E) accounts for an explanation of which base operations costs are considered appropriate charges to the Inpatient, Ambulatory, and Dental accounts. Also refer to DoD Program Element Codes: Base Operations - CONUS - Healthcare and Base Operations - OCONUS - Healthcare.

COSTS: This account shall be charged with all operating expenses incurred in providing personnel support activities that are not appropriate to the operation of a MTF.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Nonpatient Food Operations

FDC

FUNCTION: This account is provided to accumulate expenses incurred by the dietetics department that are not related to direct patient care. It is that portion of dietetics service operations that supports staff and visitors.

COSTS: Nonpatient food operations include all costs of maintaining and operating nonpatient food operations in the dining room. The applicable portion of the dietetics account' that is attributable to staff and visitors shall be assigned to this, account.

PERFORMANCE FACTOR: Nonpatient meal days served.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Decedent Affairs

FDD

FUNCTION: The decedent affairs function (normally performed under the supervision of the patient affairs officer) prepares official notification in accordance with current directives for transmission or delivery to the next of kin for all deaths occurring on the installation; makes necessary arrangements for disposition of remains of deceased personnel; carries out administrative procedures incident to administration of the Decedent Affairs Program and the annual care-of-the-dead contract; prepares documents and reports required by civil and military authorities; terminates and makes final disposition of personnel records of deceased military personnel; and ensures proper disposition of personal effects of all deceased persons.

COSTS: This account shall be charged with all local operating expenses incurred in performing the function.

PERFORMANCE FACTOR: Not meaningful in expense accounting process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Initial Outfitting

FDE

FUNCTION: This account is provided to accumulate costs incurred for minor plant equipment and supplies needed to initially outfit newly constructed medical and dental treatment facilities.

COSTS: The account shall be charged with the costs of the equipment and supplies as well as storage, installation, and transportation costs incurred to initially outfit a newly constructed (to include expansion, extension, addition, conversion) medical or dental treatment facility.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Urgent Minor Construction

FDF

FUNCTION: This account is provided to accumulate expenses incurred by a military MTF to construct (see definition of construction in glossary at Appendix A) urgently needed permanent or temporary public works, or public works for which it has been determined, within 3 years after their completion, shall result in savings in maintenance and operating costs in excess of the cost of the project. This applies to those projects authorized under the provisions of 10 U.S.C. 2803 (reference (f)).

COSTS: This account shall be charged with the expenses of urgent and 3-year amortized minor construction projects, as accrued.

PERFORMANCE FACTOR: Not applicable.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. TDY and/or TAD En Route to PCS

FDG

FUNCTION: This account is provided to accumulate locally funded travel expenses of personnel ordered TDY and/or TAD en route to a new permanent duty station that are not chargeable to the military personnel appropriation or to other operations and maintenance appropriations.

COSTS: This account shall be charged with the costs of transportation and per diem from the old permanent duty station to, and while at, the TDY station. The personnel salary expenses shall not be included in this account.

PERFORMANCE FACTOR: Not meaningful in expense accounting process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Military Funded Emergency Leave

FDH

FUNCTION: This account is provided to accumulate travel expenses of military personnel in an emergency leave status where portions of the travel are funded by the activity.

COSTS: This account shall be charged with the travel expense borne by the activity for military personnel placed in an emergency leave status.

PERFORMANCE FACTOR: Number of emergency leaves funded.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. In-Place Consecutive Overseas Tour Leave

FDI

FUNCTION: This account is provided to accumulate leave travel expenses in an overseas theater when military members and their immediate families are authorized funded leave in conjunction with an in-place consecutive overseas tour and the travel is funded by the activity.

COSTS: This account shall be charged with the leave travel expense borne by the activity for the military member and immediate family.

PERFORMANCE FACTOR: Number of in-place consecutive overseas tour leaves funded.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. cost Pools

FDX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified following the stepdown process (see Chapter 3). cost pools are purified in alphabetical order except for ancillary cost pools.

k. Military-Unique Medical Activities Not Elsewhere Classified

FDZ

FUNCTION: Includes the expenses of those Military-Unique Medical Activities that satisfy the criteria for a work center and are not listed in F.4.a. through F.4.j., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) ,

ASSIGNMENT PROCEDURE : This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Patient Movement and Military Patient Administration

FE

FUNCTION: The Patient Movement and Military Patient Administration account summarizes the expenses of a military MTF that are incurred moving patients to and between MTFs, providing minimum care and services while en route, and performing those personnel administrative functions for patients who are on active duty. The accounts summarized are: Patient Transportation; Patient Movement Expenses; Transient Patient Care; Military Patient Personnel Administration; Military Patients (Salaries); and Aeromedical Staging Facilities.

COSTS : Patient Movement and Military Patient Administration account shall summarize all the operating expenses recorded by the accounts described in F.5.a. through F.5.h., below.

PERFORMANCE FACTOR: Not applicable since this summary account exists only to summarize and report costs of the inclusive accounts.

a. Patient Transportation

FEA

FUNCTION: Patient transportation operates and maintains emergency medical vehicles (ambulances) and their associated equipment in accordance with higher headquarters, State, National, and local policies. Provides rescue, basic life support (BLS), and advanced life support (ALS) at the accident site and en route to a MTF. Provides emergency services off the military installation at the discretion of the MTF commander. Operates and maintains patient transport vehicles (PTV) or passenger vans and buses for the movement of nonemergency patients or mass casualties and attendants to, from, and between MTFs. Supports training missions such as firing range coverage, authorized community support activities such as Boy and Girl Scout jamborees, base sporting events, etc. Supports disaster and emergency preparedness plans; for example, NDMS and natural disasters. Loads and unloads patients on vehicles. Checks, maintains, and stocks emergency equipment and supplies.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service. (This is the total hours the vehicle is logged out.)

ASSIGNMENT PROCEDURE: This is a final operation expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Patient Movement Expenses

FEB

FUNCTION: The movement of patients between MTFs is necessary to provide optimum care or determine fitness for Active Duty. Current regulations authorize transportation and per diem to patients and attendants in certain circumstances. Also, there are materiel expenses in the movement of patients, such as litters, restraints, and blankets.

COSTS : This account shall be charged with all operations and maintenance expenses incurred by the MTF to move inpatients, outpatients, and attendants between MTFs to provide optimum care, or appear before medical and physical evaluation boards, and to support patients involved in education and research programs.

PERFORMANCE FACTOR: Not meaningful in expense accounting.

ASSIGNMENT PROCEDURE: This is final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Transient Patient Care

FEC

FUNCTION: Certain MTFs have transient patient beds designated by the MTF to provide care to transient patients. These facilities are usually located on

air routes used by the aeromedical evacuation system, but do not generate or receive sufficient numbers of patients to necessitate establishment of an aeromedical staging facility.

COSTS : This account shall be charged with all operating expenses incurred by MTFs to operate and maintain designated transient patient beds.

PERFORMANCE FACTOR: Occupied-bed days by transient patients.

NOTE : Occupied-bed days by transient patients are not counted as workload by any inpatient account, nor are they used in any expense assignment process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Military Patient Personnel Administration

FED

FUNCTION: Military Patient Personnel Administration prepares and processes correspondence pertaining to military patients; prepares special orders for patients' TDY and/or reassignment to other MTFs for consultation, treatment and/or disposition; assists patients in shipment of personal effects; maintains military records and related documents for patients; assists patients on personal matters; performs duties connected with evacuation and transfer of patients; requests reassignment instructions for patients through personnel channels; performs duties connected with personnel listed on Temporary Disabled Retired List (TDRL); and provides patients with statements of hospitalization. This function is titled:

Army - Medical Holding Company
Navy - Medical Holding Company
Air Force - Patient Squadron Section

The functional elements of this account are usually collocated with and supervised by the Chief, Personnel Division (USA); Head, Patient Administration Department, (USN); and the Medical Support Squadron Commander, (USAF); and in small hospitals are usually performed as collateral or additional duties of personnel assigned to other functional areas under the supervisor mentioned.

COSTS : This account shall be charged with the personnel salary expenses of military and civilians assigned to authorizations specifically designated to support this function. No other personnel salary expenses shall be charged, such as those performing as collateral or additional duty. The account shall be charged with all other operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Not meaningful in expense accounting process.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Inactive

FEE

f. Aeromedical Staging Facilities

FEF

FUNCTION: An aeromedical staging facility is a medical unit operating transient patient beds located on, or in the vicinity of an enplaning and deplaning air base or airstrip, that provides for the reception, administration processing, ground transportation, feeding and limited medical care for patients entering, en route, or leaving an aeromedical system.

COSTS : This account shall be charged with all operating expenses incurred by aeromedical staging facilities to operate and maintain designated transient patient beds.

PERFORMANCE FACTOR: Patient movements.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. cost Pools

FEX

FUNCTION : Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating *expenses* incurred *in* operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: Expenses and FTEs of *shared* performing work centers *are* distributed to requesting work centers based on like performance factors.

Cost pools are purified following the stepdown process (see Chapter 3) . cost pools are purified in alphabetical order except for ancillary cost pools.

h. Patient Movement and Military Patient Admin Not Elsewhere Clsfd

FEZ

FUNCTION: Includes the expenses of Patient Movement and Military Patient Administration that satisfy the criteria for a work center and are not listed in F.5.a. through F.5.g., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Veterinary Services

FF

FUNCTION: Army activities involved in supporting Departments and Agencies of the Department of Defense and other Federal Agencies. The Veterinary Services functions provide food inspection programs; sanitary and food inspection at off-installation food manufacturing establishments, which produce food for military consumption; inspection of installation food storage and transportation facilities; provides surveillance inspections at food storage facilities; develops and conducts human-animal bond programs; agricultural and medical inspections on incoming aircraft emanating from foreign soil; zoonosis control programs; complete medical care for government-owned animals; veterinary medical support to biomedical R&D programs; provides area veterinary laboratory service to support food inspection and animal disease *control* programs.

COSTS : Veterinary Services shall be a summary account that includes all operating expenses incurred in operating and maintaining the veterinary functions listed in paragraphs F.6.a. through F.6.j, below. Proration of non-personnel expenses for jointly operated or used facilities shall *be based upon* workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established veterinary services subaccount.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C) .

a. Deputy Commander for Veterinary Services

FFA

FUNCTION: Provides management and supervision of the veterinary activity; provides professional consultative services and staff advice for all matters pertaining to the veterinary activity; reviews and analyzes work methods and operational procedures within the veterinary activity; provides professional assistance to Federal and State departments in emergency animal disease eradication programs; provides preparation and coordination of contingency planning to assist the medical commander in providing veterinary support during mobilization, natural disaster, or other emergency situations; establishes priorities for mission accomplishment; supervises R&D projects;

and develops and conducts technical continuing educational and/or training programs.

COSTS : The Deputy Commander for Veterinary Services account shall be charged with all operating expenses incurred in operating and maintaining this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURES: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Commissary Food Inspection

FFB

FUNCTION: Activities involved in food inspection programs at Army, Navy, Air Force, Coast Guard, and other Federal Commissaries, Commissary Annex, and perishable or semi-perishable warehouses.

COSTS : This account shall be charged with all operating expenses incurred in operating or maintaining this function at all commissary activities for which the veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Troop-Issue Supply Food Inspection

FFC

FUNCTION: Activities involved in food inspection programs at Army, Navy, Air Force, Coast Guard, and other DoD troop issue supply activity.

COSTS : This account shall be charged with all operating expenses incurred in operating or maintaining this function at all troop issue supply activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall be reassigned during the stepdown process described in Chapter 3.

d. Supply Point Food Inspection

FFD

FUNCTION: Activities involved in food inspection programs of perishable subsistence on or off installations at Government- or commercial-owned facilities.

COSTS : This account shall be charged with all operating expenses incurred in operating or maintaining this function at all supply point activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C).

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Depot Food Inspection

FFE

FUNCTION: Activities involved in food inspection programs of semi-perishable subsistence on or off installation at Government- or commercial-owned depot facilities.

COSTS : This account shall be charged with all operating expenses incurred in operating or maintaining this function at all depot activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted inspection (see Appendix C) .

ASSIGNMENT PROCEDURE: This a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Origin Food Inspection

FFF

FUNCTION: Activities involved in food inspection program on or off installation at Government- or commercial-owned food manufacturing establishments, that produce food for military consumption.

- COSTS : This account shall be charged with all operating expenses incurred in operating or maintaining this function at all origin food manufacturing activities for which this veterinary service is responsible.
PERFORMANCE FACTOR: Weighted inspection (see Appendix C) .
ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Veterinary Laboratory

FFG

FUNCTION: Activities involved in clinical veterinary medical laboratory include forensic toxicology procedures and tests and examinations on meat, dairy products, and other foods.

COSTS : The veterinary laboratory account shall be charged with all expenses incurred in operating and maintaining this function.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: This a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Animal Disease Prevention and Control Facility

FFH

FUNCTION: The animal disease prevention and control facility provides complete medical and surgical care of Government-owned animals; monitors and administers the animal disease prevention and control program; conducts a veterinary preventative medical program to control zoonosis; provides support to the clinical investigations and medical teaching programs; develops and conducts the Human-Animal Bond Program; and administers the non-appropriated funds veterinary activities.

COSTS : This account shall be charged with all operating expenses incurred in operating and maintaining this function at all animal disease prevention and control activities for which this veterinary service is responsible.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. cost Pools

FFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on like performance factors. Cost pools are purified following the stepdown process (see Chapter 3) . cost pools are purified in alphabetical order except for ancillary cost pools.

j. Veterinary Services Not Elsewhere Classified

FFZ

FUNCTION: Includes the expenses of those Veterinary Services that satisfy the criteria for a work center and are not listed in F.6.a. through F.6.i., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: To be determined by the nature of the functions assigned and the expenses incurred (likely to be available FTE work-months) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

G. READINESS

FUNCTION: The Readiness account summarizes the expenses of a MTF that are incurred as a result of performing the readiness portion of its military mission rather than direct patient care. This section is necessary to prevent these expenses from being charged to the facility's direct patient care accounts without aggregating them into a nondescriptive "other" account. The readiness accounts include the following: Readiness Planning and Administration; Readiness Exercises; Readiness Training; Unit or Personnel Deployments; Readiness Logistics Management; Readiness Physical Training; and National Disaster Medical System (NDMS).

COSTS : The Readiness account summarizes all operating expenses recorded by the summary accounts described in G.1. through G.7., below. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. proration of personnel expenses shall be based on time spent in each work center.

PERFORMANCE FACTOR: Not applicable since this account exists only to summarize and report costs of the inclusive accounts,

1. Readiness Planning and Administration

GA

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administrative requirements of implementing medical readiness activities at fixed MTF. Included in this account are the time and expense involved with the planning and administration of unit and individual deployment requirements, such as security clearance, immunizations, preparation of orders, coordination with personnel transportation offices, deployment briefings, ID tags, Geneva ID cards, DD Form 489, Geneva Conventions Identity Card for Civilians Who Accompany the Armed Forces, and/or DD Form 1934, Geneva Conventions Identity Card for Medical and Religious Personnel Who Serve In or Accompany the Armed Forces, special clothing, equipment issue or field gear required for readiness or deployment which is funded by the MTF, port calls, passport preparation, verifying personnel deployment checklists, medical records review, and power of attorney and will preparation. The account further includes such activities as scheduling, preparing and coordinating medical readiness exercises including their planning, evaluations, critiques and readiness and, alert status reporting. Included in this account are the planning and administrative activities associated with Reserve Forces integration and Host-Nation Support Program agreements .

ARMY

Host-Nation Support Program

NAVY

Fleet Liaison
Medical Mobilization Planner
Reserve Liaison

AIR FORCE

Host-Nation Support Program

COSTS : Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Deployment Planning and Administration

GAA

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration of individual or unit deployment requirements, such as security clearance, immunizations, preparation of orders, transportation coordination, deployment briefings, ID tags, Geneva ID cards, clothing or equipment issue, port calls, etc.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described" in Chapter 3.

b. Other Readiness Planning and Administration

GAB

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration requirements of implementing medical readiness activities other than those related to individual or unit deployment. Included in this account are the planning and administrative activities associated with Reserve Forces integration and Host-Nation Support Program agreements.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. cost Pools

GAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Readiness Planning and Administration Not Elsewhere Classified

GAZ

FUNCTION: Includes the time and expenses of Readiness Planning and Administration activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.1.a. through G.1.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Readiness Exercises

GB

FUNCTION: This account is provided to accumulate time and expenses incurred by fixed MTFs while participating in readiness exercises. This account includes all exercises and activities that practice or rehearse wartime operations. Included in this account are recall and alert exercises, mobilization exercises, and contingency operation plan exercises. This account includes such Service activities as:

ARMY

Army Training and Evaluation Program (ARTEP)
Mobilization Exercises
Emergency Deployment Readiness Exercises (EDRE)
Recall Exercises
TO&E and/or TDA Merge Exercises
Reserve Integration Exercises

NAVY

Mobilization Exercises
Recall Exercises
Wartime Recall Exercises
Amphibious Landing Exercises as Part of Amphibious Task Forces
Augmentation Exercises for Fleet Marine Force Elements, Afloat
Elements, Fleet Hospitals and Hospital Ships

AIR FORCE

Attack Response Exercises
Contingency Support Plan Exercises
Recall Plan Exercises
Alternate Medical Facility Exercises
Disaster Casualty Control Plan Exercises
Medical Contingency Response Plan Exercises
Major Accident Response Exercises
Natural Disaster Response Exercises
Mobility Exercises
Operational Readiness Inspection Exercises
Unit Effectiveness Inspection Exercises
Major Command Directed Exercises
Chairman of the Joint Chiefs of Staff Exercises

COSTS : Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Field or Fleet Readiness Exercises

GBA

FUNCTION: This account is provided to accumulate time and expenses incurred by the fixed MTF while participating in exercises of medical readiness in the field or with the fleet. This account does not include individual or unit training, rather all exercises that prepare the individual *or* unit for their wartime role in the field and/or fleet environment.

NOTE : This account is not for Air Force use.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Other Readiness Exercises

GBB

FUNCTION: This account is provided to accumulate time and expenses incurred while participating in exercises that prepare the unit or individuals for their wartime role that are carried out at the fixed MTF. Included in this account are recall and alert exercises, mobilization exercises, and contingency operation plan exercises, etc.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR : Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. cost Pools

GBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Readiness Exercises Not Elsewhere Classified

GBZ

FUNCTION: Includes the time and expenses of Readiness Exercises activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.2.a. through G.2.c., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Readiness Training

GC

FUNCTION: This account is provided to accumulate time and expenses incurred by fixed MTFs while training individuals or units for their wartime role. This account includes both classroom and field training of Active Duty and Reserve units or personnel assigned to the MTF; includes the time and expenses associated with lectures, audiovisual aids, publications, transportation, and other material. This account includes such activities as: classes and training in wartime operations, combat medical training, wartime biological warfare, military skills classes and training, and readiness skill evaluation and testing. It also includes expenses incidental to military personnel maintaining military operational proficiency; for example, pay and allowances of personnel on flying status while maintaining proficiency. This account includes such Service activities as:

ARMY

Subversion and Espionage Directed Against the U.S. Army (SAEDA)
Code of Conduct Survival, Evasion, Resistance and Escape Training (SERE)
Qualification and Instructional Firing with Weapons and Weapons Systems
Training in First Aid and Emergency Medical Treatment
Army Individual Training Evaluation Program (ITEP)
Common Task Testing (CTT)
Skill Qualification Test (SQT)
Training for Nuclear, Biological, and Chemical Defense (NBC)
Geneva and Hague Convention Training
Combat Environmental Transition Training (CETT)
Combat Casualty Care Course (C4)
Preventive Medicine Classes
Expert Field Medical Badge (EFMB)
Readiness Briefings and Classes

NAVY

Training in First Aid and Emergency Medicine
Training for Nuclear, Biological, and Chemical Defense
Combat Casualty Care Course (C4)
Medicine in the Tropics Course
Medical Regulating Course
Cold Weather Medicine Course
Casualty Treatment for Dental-Officers
Strategic Medical Readiness and Contingency Course
Medical Management of Clinical Casualties
FMF School for Officers and Enlisted (if funded by the local MTF)
Operational Entomology
Radiation HealthIndoctrination
Local MMART Training
Orientation Visits to FMF and Fleet Units
Shipboard Pest Management (if funded by the local MTF)
Shipboard Fire Fighting (if funded by the local MTF)
Shipboard Damage (if funded by the local MTF)
3M Course (if funded by the local activity)
RDMF Course
Fleet Hospital TrainingCourse
Surface Medicine
Local Operational and Field Exercise Training
Operational Readiness Training
Hospital Ship Training Course
Medical Mobilization Planner Course

AIR FORCE

Training in First Aid and Emergency Medicine
Contingency Support Plan (CSP) Team Briefing
Continuing Medical Readiness Training (CMRT)
NBC Medical Defense
Chemical Warfare Defense
Combat Medicine
Dental Corps Readiness
Nurse Corps Readiness
Biomedical Sciences Corps Readiness
Medical Service Corps Readiness
Chemical/Biological Warfare Defense Qualification Training
Combat Arms
Executive Management Team Readiness
Mobility Training
Formal TDY Readiness Courses
Wartime Medical (WAR-MEDs)
AFSC Skills Training

COSTS : Costs associated with the functional activities described are to be summarized under this account. For example, the salary, travel expense, and personnel time of a flight' surgeon for that time required to maintain personal flight status and proficiency are charged to this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Readiness Training Conducted Locally

GCA

FUNCTION: This account is provided to accumulate time and expenses incurred in conducting operational or field exercise training carried out by the MTF. This account includes both classroom and field training of Active Duty and Reserve units or personnel assigned to the MTF.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Other Readiness Training

GCB

FUNCTION: This account is provided to 'accumulate time and expenses incurred in the training of personnel for wartime missions for which (TDY and/or TAD) orders are issued. This account is specifically directed at separately identifying the costs required to support readiness training outside the MTF for which (TDY and/or TAD) orders are issued.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. cost Pools

GCX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Readiness Training Not Elsewhere Classified

GCZ

FUNCTION: Includes the time and expenses of Readiness Training activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.3.a. through G.3.c., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

4. Unit or Personnel Deployments

GD

FUNCTION: This account is provided to accumulate the time and the expense incurred by the deployment of individuals or units from fixed MTFs when in support of military operations or disaster responses for which (TDY and/or TAD) orders are issued. This account is specifically directed at accounting for the lost manpower resulting from personnel deployments. This account includes such Service activities as:

ARMY

AMEDD Professional Officer Filler System (PROFIS)
POR Qualification
Designated Rapid Deployment Personnel
Special Missions Personnel
Combat Support Hospital

NAVY

Support of Fleet Hospital Ships
Augment of Fleet Marine Force
Augment of Afloat Forces
Support of Fleet Hospital
Augmentation of Hospital Ships
Surgical Teams
Surgical Support Teams
Augment of OCONUS MTFs
Spirit Teams
Neurosurgical Teams
Surgical Platoon Cadres
Medical Regulation Teams
OCONUS Disaster Relief and/or Humanitarian Relief

AIR FORCE

Air Transportable Clinic/Squadron Medical Element
Air Transportable Hospitals
Contingency Hospitals
Second Echelon Units
Aeromedical Evacuation Units
Hospital Surgery Expansion Units

COSTS : Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. Unit or Personnel Deployments

GDA

FUNCTION: This account is provided to accumulate the time and the expense incurred by the deployment of individuals or units from fixed MTFs when in support of military operations or disaster responses for which (TDY and/or TAD) orders are issued. This account is specifically directed at accounting for the lost manpower resulting from personnel deployments.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

GDx

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Unit or Personnel Deployments Not Elsewhere Classified

GDZ

FUNCTION: Includes the time and expenses of Unit or Personnel Deployment activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.4.a. through G.4.b., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Readiness Logistics Management -

GE

FUNCTION: This account is provided to accumulate costs incurred in storing, maintaining, inventorying, sterilizing, rotating stock, packing, assembling, and positioning materiel for required WRM programs. Also included are expenses of maintaining wards, clinics, and other patient care areas within the medical installation that are required to be maintained in a readiness (standby) status only in support of contingency requirements. This account includes support to such Service WRM projects as:

ARMY

Predesignated Medical Contingency Stores
Contingency Equipment System

NAVY

Pre-positioned War Reserves
Fixed MTF Readiness Maintenance
Maintenance and/or Refurbishment of Team and/or MMART Supply Block
RDMF and/or Fleet Hospital Maintenance Costs Incurred by the Local MTF

AIR FORCE

WRM and Mobility Assets Assigned to the MTF for Maintenance
War Readiness Material (WRM) Assemblages

COSTS : Costs associated with the functional activities described are to be summarized in this account. EXCLUSION: Costs paid for by the appropriate Service Stock Fund are NOT to be included.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

a. Pre-positioned War Reserve

GEA

FUNCTION: The purpose of this account is for the collection of time and expenses incurred in storing, maintaining, inventorying, sterilizing, rotating of stock, packing, and assembling and positioning of pre-positioned WRM when such costs are not absorbed by the Service's stock fund.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Contingency Patient Care Areas

GEB

FUNCTION: This account is provided to accumulate the time and expenses incurred in maintaining wards clinics and other patient care areas and furnishings within the medical installation which are required to be maintained in a readiness (standby) status. Costs shall be assigned to this account ONLY when maintenance of the areas and/or furnishings are required to support contingency requirements.

COSTS : Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Contingency Blocks

GEC

FUNCTION: This account is provided to accumulate the time and expenses incurred in storing, maintaining, -inventorying, sterilizing, rotating stock, packing, assembling, and positioning of surgical supply and resupply blocks, disaster augmentation blocks, and other contingency supply blocks.

COSTS: Costs associated with the functional activities described are to be reported under this account.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. cost Pools

GEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Readiness Logistics Management Not Elsewhere Classified

GEZ

FUNCTION: Includes the time and expenses of Readiness Logistics Management activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.5.a. through G.5.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Dollar value of materiel maintained.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Readiness Physical Training

GF

FUNCTION: This account is provided to accumulate time and expenses incurred at fixed MTFs for the physical training of personnel or subordinate units. Such training should be organized, scheduled, and carried out during normal duty hours when such training takes personnel away from their normal work center duties. This account includes the regulated testing and evaluation of unit or individual physical fitness, to include participant time and the time spent in organizing and supervising such testing.

COSTS: Costs associated with the functional activities described are to be summarized under this account, including the time, salary, and incidental expenses associated with this activity.

PERFORMANCE FACTOR: Available FTE work-months.

a. Readiness Physical Training

GFA

FUNCTION: This account is provided to accumulate time and expenses incurred at fixed MTFs for the physical training of personnel or subordinate units. such training should be organized, scheduled, and carried out during normal duty hours when such training takes personnel away from their normal work

center duties. This account includes the regulated testing and evaluation of unit or individual physical fitness, to include participant time and the time spent in organizing and supervising such testing.

COSTS: Costs associated with the functional activities described are to be reported under this account, including the time, salary, and incidental expenses associated with this activity.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final-operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

GFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Readiness Physical Training Not Elsewhere Classified

GFZ

FUNCTION: Includes the time and expenses of Readiness Physical Training activities at fixed MTFs that satisfy the criteria for a work center and are not listed in G.6.a. through G.6.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Available FTE work-months.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

7. National Disaster Medical System (NDMS)

GG

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration requirements of implementing the NDMS. NDMS is the backbone of the DoD CONUS healthcare facility base. NDMS is comprised of 72 designated areas, enrolling over 100,000 civilian beds throughout the United States. Of the 72 designated areas, 42 are managed by the Department of Defense. Included in this account are the time and expenses involved with the development and/or maintenance of joint Federal operations plans; recruitment, establishment, and maintenance of memoranda of understanding with local hospitals for participation in NDMS; maintenance of liaison activities with civilian agencies; design, development, and maintenance of Military Patient Administration Teams; coordination of area NDMS continuing education modules; assisting in the development of Disaster Medical Assistance Teams; preparation, coordination, and implementation of at least one NDMS area exercise annually.

COSTS: Costs associated with the functional activities described are to be summarized under this account.

PERFORMANCE FACTOR: Available FTE work-months.

a. National Disaster Medical System Planning and Administration

GGA

FUNCTION: This account is provided to accumulate time and expenses involved in the planning and administration of the NDMS program at the DoD managed NDMD designated areas, such as the development and/or maintenance of joint Federal operations plans; recruitment, establishment, and maintenance of memoranda of